

LAW OF SALES TAX IN U. P.

[ACT No. XV OF 1948]

AS AMENDED UP-TO-DATE

1. U. P. Sales Tax Act, 1948 - Amended upto 3rd July, 1974
2. U. P. Sales Tax Rules, 1948—Amended upto 4th March, 1974
8. Notifications—from 1st January, 1971 to 14th April, 1974
4. Schedule of Rate of Tax—Amended upto 14th April, 1974

By

CHANDRA PRAKASH PANDEY

Advocate,

Allahabad High Court

1974

U. P. TAX CASES

1, MAHATMA GANDHI MARG
ALLAHABAD—211001

With best compliments
to m/s Orient Paper Mills Ltd
P.O. Amulai Paper Mills

From Krishna Paper House
Govind Bhawan Sheocharan Lal Road,
ALLAHABAD

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[The book is up-to-date upto 3rd July, 1974 with
Rules, Notification and Schedule of rates]

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PUBLISHER'S NOTE

The Uttar Pradesh Sales Tax Act, 1948, since its introduction has been subjected to innumerable changes. The book contains the latest amendment U. P. Sales Tax Amendment Act No. 17 of 1974 published in U. P. Gazette Extraordinary dated 3rd July, 1974. The latest amendment by the Uttar Pradesh Sales Tax (Amendment) Act, 1973 (U. P. Act No. 1 of 1973) or so tremendous that in the existing position of the principal Act after the U. P. Taxation Laws (Amendment) Act, 1972 (U. P. Act No. 11 of 1972) as many as 15 new sections have been introduced besides many other changes in the existing sections. Similarly the Rules have also undergone vast changes from time to time by various Amending Rules, the latest being the U. P. Sales Tax (First Amendment) Rules, 1974 which has substituted and added many new Rules with a series of new forms.

The Notification dated December 1, 1973 introduced higher rates of tax in almost all the commodities covered by various notifications issued in 1971 and earlier. Recently the Notification dated 14th April, 1974 has again enhanced the rates by 2 per cent on the commodities covered by the notification with the result that the schedule of rates previously published has become useless.

The result of all these changes in the Act, the Rules and prescribed rates of tax on commodities has necessitated to bring out a comprehensive book on Sales Tax law which will enable its reader to get acquainted with up-to-date changes in law.

All the up-to-date amendments have been incorporated in the Act and the Rules. The Schedule of rates has been thoroughly revised according to the latest notification on the subject.

All the notifications issued on the subject from the beginning of 1971 to 14th April, 1974 have been arranged datewise and are given here in a separate chapter.

The Book with case law being handy and most up-to-date will, it is hoped, prove very useful to the Bench and the Bar, the Sales Tax Department and the commercial establishments.

Publishers



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The U. P. Sales Tax Act, 1948

(ACT NO. XV OF 1948)

[As amended up to date]

An Act to provide for the levy of a tax on the sales or purchase of goods in the Uttar Pradesh.

Whereas it is expedient to provide for the levy of a tax on the sales or purchase of goods in the Uttar Pradesh.

It is hereby enacted as follows :

Comments

Objects and reasons.—The following statement of objects and reasons accompanied the U. P. Sales Tax Bill, 1948 :

"Provincial Government have started an extensive programme for the economic and cultural development of the province. At the same time owing to prohibition income from Excise is likely to shrink gradually. For the above two reasons and also due to the expending activities of Government in other directions which have considerably increased the expenditure, it has become necessary to augment the revenues of the province by additional taxation. A tax on the sale of goods which has already been exploited by other provinces and which, experience has shown, imposes a negligible burden on the consumer, is a fruitful source of additional revenue. This Government also propose to impose taxes on the sales of goods in the province.

Since the United Provinces Sales Tax Act, 1948, came into force various interests in the United Provinces have made representations to Government. The business community considers the Act to be somewhat rigid in its application, and have made certain suggestions for its smooth working. Government have carefully and sympathetically considered all the suggestions made so far. Government desires to meet the wishes of the business community and also to protect the interest of the consumer, and hence they propose to amend the Act."

1. Short title and commencement.—(1) This Act may be called the Uttar Pradesh Sales Tax Act, 1948.

(2) It extends to the whole of Uttar Pradesh.

(3) It shall be deemed to have come into force from April 1, 1948.

2. Definitions.—In this Act, unless there is anything repugnant on the subject or context—

¹[(a) 'assessing authority' means any person appointed by the State Government or the Commissioner of Sales Tax to perform all or any of the functions of assessing authority under this Act];

(aa) 'business of buying or selling' includes such business carried on without the motive of making profit ;

1. Subs. by U. P. Act No. 1 of 1973 and shall be deemed to have come into force on the 13th day of October, 1972.

(b) 'Commissioner of Sales Tax' means the Commissioner of Sales Tax appointed by the State Government ; and includes an Additional Commissioner, a Joint Commissioner, or a Deputy Commissioner of Sales Tax appointed by the State Government ;

(c) 'dealer' means any person or association of persons carrying on the business of buying or selling goods in Uttar Pradesh whether for commission, remuneration or otherwise and includes any firm or Hindu joint family and any society, club or association, which sells goods to its members and also includes any department of the State Government or the Central Government which carries on such business and any undertaking engaged in the generation or distribution of electrical energy or any other form of power ;

¹[*Explanation I.*—A factor, a broker, commission agent or *Arhati*, a *del credere* agent, an auctioneer, or any other mercantile agent by whatever name called, and whether of the same description as hereinbefore mentioned or not, who carries on the business of buying or selling goodson behalf of his principals or through whom the goods are sold or purchased shall be deemed to be a dealer for the purposes of this Act ;

¹[*Explanation II.*—A dealer selling surplus or unserviceable or old stores or materials, waste products, obsolete or discarded machinery, parts and accessories thereof shall be deemed to be a person carrying on the business of selling such goods as well] ; and

(d) 'goods' means every kind of movable property other than actionable claims, stocks, shares or securities and includes growing crops, grass, trees and things attached to or fastened to anything permanently attached to the earth, but which, under the contract of sale, are agreed to be served ²[and includes any class of goods] ;

³[(e) 'importer', in relation to any goods means the dealer who makes the first sale of such goods after their import into the State ;

(ee) 'manufacturer,' in relation to any goods means the dealer who makes the first sale of such goods in the State after their manufacture] ;

(f) 'prescribed' means prescribed by rules made under this Act ;

(g) 'State Government' means the Government of Uttar Pradesh ;

(gg) 'purchase price' means the amount of valuable consideration paid or payable by a person for the purchase of any goods, less any sum allowed by the seller as cash discount according to trade practice and shall include any sum charged for anything done by the seller in respect of the goods at the time of

1. The existing explanation renumbered as Explanation I and Explanation II inserted by U. P. Act No. 1 of 1973.

2. Ins. by U. P. Act No. 20 of 1971.

3. Subs. by U. P. Act No. 1 of 1973 and shall be deemed to have come into force on the 13th day of October, 1972.

or before, delivery thereof, other than the cost of freight or delivery or the cost of installation when such cost is separately charged ;

(ggg) 'registered dealer', means a dealer registered under Sec. 8-A ;

(h) 'Sale' means within its grammatical variations and cognate expressions, any transfer of property in goods for cash or deferred payment or other valuable consideration [.....] but does not include a mortgage, hypothecation, charge or pledge ;

Explanation I.—A transfer of goods on hire purchase as other instalment system of payment shall notwithstanding the fact that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale.

Explanation II.—[Deleted].

Explanation III.—[Deleted].

Explanation IV.—[Deleted].

(i) 'turnover' means the aggregate amount for which goods are supplied or distributed by way of sale or are sold ¹[* * *] by the dealer either directly or through another, on his account or on account of others, whether for cash or deferred payment or other valuable consideration :

Provided that the proceeds of the sale by a person of agricultural or horticultural produce, grown by himself or grown on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, or poultry or dairy products from fowls or animals kept by him shall be excluded from his turnover ;

Explanation I.—[Deleted].

Explanation II.—Subject to such conditions and restrictions, if any, as may be prescribed in this behalf—

(i) the amount for which goods are sold shall include any sums charged for anything done by the dealer in respect of the goods sold at the time of or before the delivery thereof, other than cost of freight or delivery, or cost of installation when such cost is separately charged ;

(ii) any cash or other discount on the price allowed in respect of any sale and any amount refunded in respect of articles returned by customers shall not be included in the turnover ;

(iii) where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same without profit to the customer, the sale in respect of such goods shall be included in the turnover of the latter dealer alone ; and

(i) "turnover of purchases" with its cognate expressions means the aggregate of the amounts of purchase price paid or

1. Omitted by U. P. Act No. 20 of 1971.

payable by a dealer in respect of purchase of goods made by or through him after deducting the amount, if any, refunded to the dealer by the seller in respect of any goods returned to such seller within such period as may be prescribed ;

(j) (i) "assessment year" means the twelve months ending on March 31 ;

(ii) [Omitted] :

Provided that, where a dealer has once been assessed to tax under the provisions of the Act, he shall not exercise his option so as to vary the meaning of "previous year", except with the consent of the assessing authority and upon such conditions as the assessing authority may think fit.

1[3. Liability to tax under the Act.—(1) Subject to the provisions of this Act, every dealer shall, for each assessment year, pay a tax at the rates provided by or under Sec. 3-A, Sec. 3-AB or Sec. 3-AA, on his turnover of sales which shall be determined in such manner as may be prescribed.

(2) No dealer shall, except as otherwise provided in Sec. 18, be liable to tax under sub-section (1) if his turnover of the assessment year is less than twelve thousand rupees or such larger amount as the State Government may, by notification in the *Gazette*, specify in that behalf either in respect of all dealers in any goods or in respect of a particular class of such dealers.

2[Explanation I.—For the purposes of computing the minimum turnover under this sub-section, but not for the purpose of determining the amount of tax due under sub-section (1),—

- (a) the aggregate amount for which goods are bought by the dealer or the aggregate amount for which goods are supplied or distributed by way of sale or are sold by him, whichever is greater, shall be deemed to be the turnover ; and
- (b) the aggregate amount for which goods are sold by the dealer in the course of inter-State trade or commerce or out of Uttar Pradesh, either directly or through his branches, depots or agents, shall be included in his turnover.

Explanation II.—In Explanation I, the expression "goods" includes any goods in relation to which a dealer is, by virtue of any provision of this Act, not liable to pay tax.]

(3) Nothing in sub-section (2) shall apply in respect of—

- (a) the sale by a dealer of goods imported by him from outside Uttar Pradesh, the turnover whereof is liable to tax under sub-section (1) of Sec. 3-A, or
- (b) the sale by a dealer of—

(i) goods imported by him from outside Uttar Pradesh after furnishing to the selling dealer a declaration under sub-section (4) of Sec. 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956) ; or, as the case may be,—

1. Subs. by U. P. Act No. 20 of 1971.

2. Subs. by U. P. Act No. 1 of 1973.

- (ii) goods manufactured or processed by him by using the goods referred to in sub-clause (i) [or by using goods purchased after furnishing a declaration under Sec. 3-AA A, or a declaration or certificate, as the case may be, under Sec. 3-D or Sec. 4-B].¹

(4) Where the amount specified in a notification under sub-section (2) is reduced during an assessment year, the tax payable by a dealer under this section shall be computed as follows, that is to say—

(a) on the turnover relateable to the period previous to the reduction, as though the amount had not been reduced, and

(b) on the remainder, as though the reduced amount had been in force on all material dates.

(5) Where tax is payable, and has been so paid, by a commission agent on any turnover on behalf of his principal, the principal shall not be liable to pay the tax in respect of the same turnover

¹[3-A. Rates of tax.—(1) (a) The turnover in respect of the goods specified in the second column of the First Schedule shall be liable to tax at the point specified in the third column thereof at such rate, not exceeding ²[twelve per cent.] as the State Government may by notification in the *Gazette* declare :

Provided that the rates prevailing, by virtue of Sec. 3-AB, immediately before the commencement of the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1971, shall continue in force until altered by any such notification.

(b) The State Government may by notification in the *Gazette* omit the entry relating to any goods from the First Schedule and may in the like manner restore any entry so omitted, and upon the issue of any such notification omitting or restoring any entry, the said Schedule shall, subject to the provisions of sub-section (3), be deemed to be amended accordingly.

(2) The turnover in respect of all goods, ³[which are for the time being specified in a notification issued in that behalf], shall be liable to tax at the rate of ⁴[three and a half per cent. :]

Provided that the State Government may by notification in the *Gazette* reduce the rate of tax on the turnover in respect of any goods :

Provided further that in respect of any goods, the rate of tax on the turnover whereof is at any time less than ⁵[three and a half per cent.], the State Government may, by notification in the *Gazette*, enhance it up to ⁵[three and a half per cent.]

⁶[(2-A) The turnover in respect of goods other than those referred to in sub-sections (1) and (2) shall be liable to tax at the point of sale by the manufacturer or importer at the rate of seven per cent. :

1. Inserted by U. P. Act No. 1 of 1973.

2. Subs. by U. P. Act No. 20 of 1971.

3. Subs. for [ten per cent] by U. P. Act No. 11 of 1972.

4. Subs. by U. P. Act No. 1 of 1973.

5. Subs. for [three per cent] by U. P. Act No. 11 of 1972.

6. Ins. by U. P. Act No. 1 of 1973.

Provided that the State Government may, by notification in the *Gazette*, reduce the rate of tax on the turnover in respect of any such goods :

Provided further that in respect of any such goods, the rate of tax on the turnover whereof is at any time less than seven per cent., the State Government may, by notification in the *Gazette*, enhance it up to seven per cent.]

(3) Every notification made under this section shall, as soon as may be after it is made, be laid before each House of the State Legislature, while it is in session, for a total period of not less than fourteen days, extending in its one session or more than one successive sessions, and shall, unless some later date is appointed, take effect from the date of its publication in the *Gazette*, subject to such modifications or annulments as the two Houses of the Legislature may during the said period agree to make, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder except that any impositions, assessment, levy or collection of tax or penalty shall be subject to the said notification or annulment.

¹[3-AB. Adoption of certain notification as part of this Act and validation of acts and proceedings in pursuance of those notifications.—(1) Notwithstanding any judgment, decree or order of any court, any tax imposed, assessed, levied or collected, or purporting to have been imposed, assessed, levied or collected before the commencement of the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1971, under any of the notification, specified in the Second Schedule shall be deemed to have been validly imposed, assessed, levied or collected in accordance with law, as if the said notification had been included in and formed part of this section and this section had been in force at all material times when such tax was imposed, assessed, levied or collected.

(2) Without prejudice to the generality of the provisions of sub-section (1), the following consequences shall, in particular, ensue, that is to say—

- (a) no suit or other proceeding shall be entertained or continued in any court or before any authority for the refund of any tax referred to in sub-section (1) ; and
- (b) no court shall enforce any decree or order directing the refund of any such tax.]

²[3-AA. Rate and point of tax in respect of certain goods.—Subject to the provisions of Sec. 3-D, the turnover in respect of goods declared under ec. 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) to be of special importance in inter-State trade or commerce shall not be liable to tax except at the point of sale by a dealer to the consumer, and the rate of tax shall be such, not exceeding the maximum rate for the time being specified in Sec. 15 of the said Act, as the State Government may, by notification in the *Gazette*, declare.

3-AAA. Presumption regarding certain sales.—Where goods are liable to tax under this Act only at the point of sale to the consumer, every sale by a dealer—

1. Subs. by U. P. Act No. 20 of 1971.
2. Subs. by U. P. Act No. 1 of 1973.

(a) to a registered dealer who does not purchase them for re-sale, within the State or in the course of inter-State trade or commerce, in the same form and condition in which he has purchased them, or

(b) to any person other than a registered dealer,

shall be deemed to be a sale to the consumer, unless the dealer proves otherwise to the satisfaction of the assessing authority and, for that purpose also furnishes to the assessing authority such declaration, obtained from the purchasing dealer, in such form and manner and within such period, as may be prescribed.

3-AAAA. Liability to pay purchase tax on certain transactions.—Notwithstanding anything contained in this Act, where a registered dealer, who purchases any goods from another dealer by giving a declaration referred to in Sec. 3-AAA, does not re-sell such goods within the State or in the course of inter-State trade or commerce in the same form and condition in which he had purchased them, he shall be liable to pay tax on the turnover of purchases in respect of those goods at the same rate at which sales tax would have been payable by the selling dealer had such declaration not been furnished.]

3-B. [Omitted].

3-C. Liability of tax of a dissolved firm, etc.—(1) Where a dealer is a firm or association of persons or a joint Hindu family, and such firm, association or family has discontinued business—

(a) tax including penalty, if any, payable under this Act by such firm, association or family up to the date of such continuance had taken place, and

(b) every person who was at the time of such discontinuance a partner of such firm or a member of such association or family shall, notwithstanding such discontinuance, be liable severally and jointly for the payment of the tax assessed and penalty imposed and payable by such firm, association or family whether such assessment is made or penalty is imposed prior to or after such discontinuance, and, subject as aforesaid, the provisions of this Act shall apply as if every such person or partner were himself a dealer :

Provided that where it is found that a change has occurred in the constitution of the firm or association, the firm or association as reconstituted as well as partners or members of the firm or association, as it existed before reconstitution, shall jointly and severally be liable to pay any tax including penalty, if any, due from such firm or association for any period before its reconstitution.

(2) *Liability to tax of transferee.*—Where the ownership of the business of any dealer liable to pay tax is transferred, the transferor and the transferee shall jointly and severally be liable to pay the tax including penalty, if any, payable in respect of such business till the time of such transfer whether the assessment is made or the penalty is imposed prior to or after such transfer.

(3) Where a tax including penalty, if any, is recovered from a reconstituted firm or association under the proviso to sub-section (1) or from a transferee under sub-section (2), such firm or association or transferee

shall be entitled to recover the same from the person who was originally liable to pay the tax.

Explanation.—The dissolution or re-constitution of a firm or association of persons or transfer by a dealer of his business or partition of a joint Hindu family shall be deemed to be discontinuance of business within the meaning of this section.

3-D. Levy of purchase or sales tax on certain goods.—¹[(1) Except as provided in sub-section (2) there shall be levied and paid, for each assessment year or part thereof, a tax on the turnover, to be determined in the prescribed manner,—

- (a) of purchases of ²[such goods], at such rate not exceeding ²[three and a half per cent].
- (b) of first purchases of such other goods, at such rate not exceeding—
 - (i) the maximum rate for the time being specified in Sec. 15 of the Central Sales Tax Act, 1956 (Act 74 of 1956) in respect of goods declared by Sec. 14 of that Act to be of special importance in inter-State trade or commerce, and
 - (ii) ²[Twelve per cent] in respect of other goods,

and with effect from such date as the State Government may, by notification in the *Gazette*, specify in relation to purchases made within Uttar Pradesh by a dealer (whether on his own account or on account of any one else) or through a dealer acting as a purchasing agent].

³["*Explanation*—For determination the turnover liable to tax under clause (b), the amounts for which goods are purchased by one registered dealer from another registered dealer shall be deducted from his gross turnover only if the purchase in question is proved not to be the first purchase,"]

⁴[(2) Where in respect of any goods notified under sub-section (1), the purchaser or as the case may be, the first purchaser, whether on his own account or on account of any one else, is a person other than a registered dealer, there shall be levied and paid, for each assessment year or part thereof, a tax on the turnover, to be determined in the prescribed manner, of sale of such goods by the dealer who sells the goods or through whom the goods are sold to such purchaser, and the rate of tax shall be the same as notified under sub-section (1).

(3) Where tax is payable, and has been so paid, under sub-section (1) or sub-section (2), as the case may be, by a commission agent, on any turnover of sales or of purchases on behalf of his principal, the principal shall not be liable to pay the tax in respect of the same turnover.

(3-A) No dealer shall be liable to tax under this section if his turnover of sales or of purchases or both, as the case may be, of the assessment year is less than rupees twelve thousand or such larger amount as the State Government may, by notification in the *Gazette*, specify in that behalf,

1. Subs. by U. P. Act No. 11 of 1972.
2. Subs. by U. P. Act No. 1 of 1973.
3. Ins. by U. P. Sales Tax, Amendment Act, 1974 published in U. P. Gazette, Ex. dated 3 July, 1974, vide Noti. No. 1995/XVII-V-1—57-74, dated July 3, 1974, and shall be inserted with effect from 1st October, 1964.
4. Sub sections (2), (3) and (3-A) substituted for the existing Secs. (2) and (3) by U. P. Act No. 11 of 1972.

either in respect of all dealers in any goods or in respect of a particular class of such dealers, unless he has furnished—

- (a) a declaration under sub-section (4) of Sec. 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956), or
 - (b) a certificate or declaration referred to in sub-section (7), in which case he shall be liable to pay tax on such turnover at the rate notified under sub-section (1), notwithstanding that his turnover of sales or of purchases or both is less than the said minimum.]
- (4) On the issue of a notification under this section no tax shall be levied under any other section in respect of the goods so notified.
- (5) The provisions of ¹[sub-section (4) of Sec. 3, ²[* * *] and of Sec. 18 shall *mutatis mutandis* apply in relation to the tax payable under this section.

(6) Where any goods in respect of which tax is levied under any other section are notified under this section, or where any goods notified under this section are denotified and tax in respect thereof is levied under any other section, during the course of any assessment year, the tax payable by a dealer shall be computed as follows, that is to say—

- (a) for the period the goods are the subject to liability to tax under this section, on the turnover of purchases or sales thereof as the case may be ; and
- (b) for the period the goods are subject to liability to tax under any other section, on the turnover of sales thereof.

³[(7) (a) Every purchase within Uttar Pradesh by a dealer either directly or through another, whether on his own account or on account of any one else, shall, for the purposes of Cl. (b) of sub-section (1), be deemed to be the first purchase, unless the dealer proves otherwise to the satisfaction of the assessing authority after having furnished such declaration or certificate, obtained from the selling dealer, in such form and manner and within such period as may be prescribed.

(b) Every sale within Uttar Pradesh by a dealer, either directly or through another, whether on his own account or on account of any one else, shall, for the purposes of sub-section (2), be deemed to be a sale to a person other than a registered dealer, unless the dealer selling the goods proves otherwise to the satisfaction of the assessing authority after having furnished such declaration or certificate, obtained from the purchaser of such goods in such form and manner and within such period, as may be prescribed.]

⁴[(8) Every notification made under this section shall, as soon as may be after it is made, be laid before each House of the State Legislature, while it is in session, for a total period of not less than fourteen days, extending in its on session or more than one successive sessions, and shall, unless some later date is appointed, take effect from the date of its

1. Subs by U. P. Act No. 20 of 1971.
2. Omitted by U. P. Act No. 1 of 1973.
3. Subs by U. P. Act No. 11 of 1972.
4. Ins by U. P. Act No. 20 of 1971.

publication in the *Gazette*; subject to such modifications or annulments as the two Houses of the Legislature may during the said period agree to make, so however, that any such modification or annulments shall be without prejudice to the validity of anything previously done thereunder except that any imposition, assessment, levy or collection of tax or penalty shall be subject to the said modification or annulment.]

¹[*Explanation.* For the purposes of this Act, the following goods, shall be deemed to be different from each other, namely—

- (a) *khandsari* molasses including *sheera-sayar*, *sheera-galawat* and *sheera-salawat* ;
- (b) *rab*, including *rab-sayar*, *rab-galawat* and *rab-salawat* ;
- (c) *gur-lauta* and *gur-raskat* ;

and accordingly, nothing in this section shall be construed to prevent the imposition, levy or collection of tax under Sec. 3-A in respect of any one of the said goods merely because tax has been imposed, levied or collected under this section in respect of any other of them, or *vice versa*.]

²[3-E. Levy of purchase tax on certain transactions.—Except as provided in section 4-B, every dealer who in the course of his business purchase any taxable goods from a registered dealer in circumstances which no tax under section 3 or section 3-A or section 3-AA is payable on the sale price of such goods, or purchases any taxable goods from a person other than a registered dealer, and—

- (a) either consumes such goods in the manufacture of other goods for sale or otherwise, or
- (b) disposes of such goods in any manner other than by way of sale in the State, or
- (c) despatches them to a place outside the State except as a direct result of sale or purchase in the course of inter-State trade or commerce,

shall be liable to pay tax on the purchase price of such goods at the same rate at which, but for the existence of the aforementioned circumstances, the tax would have been leviable on the sale price of such goods under the aforesaid sections.]

³[3-F. Additional tax on certain dealers.—Every dealer liable to pay tax under Sec. 3, Sec. 3-A, Sec. 3-AA or Sec. 3-D whose total turnover of sales or of purchases or of both in any assessment year exceeds rupees two lakhs shall, in addition to the said tax, pay for that assessment year an additional tax at the rate of ⁴[on half of one per cent], of his turnover liable to tax :

Provided that in case of declared goods as defined in the Central Sales Tax Act, 1956 (74 of 1956)—

- (a) where the tax payable under the said section equals the maximum amount of tax permissible under Sec. 15 of that Act, no additional tax shall be payable under this section ;

1. Inserted by U. P. Act No 11 of 1972 and shall be deemed always to have been inserted.
2. Ins. by U. P. Sales Tax Amendment Act, 1974 published in U. P. Gazette, Ex. dated 3rd July, 1974.
3. Subs. by UP Act No. 3 of 1971.
4. Subs. by UP Act No. 11 of 1972.

- (b) where the additional tax under this section together with the tax payable under the said section would exceed the maximum amount of tax permissible under Sec. 15 of that Act, the additional tax shall stand reduced to such amount as together with the tax payable as aforesaid, equals the said maximum amount :

Provided further that in the case of an assessment year which has commenced before the commencement of this section the ¹[turnover of sales or of purchases or of both] for the whole of such assessment year shall be taken into account for the purposes of determining whether the dealer is liable to pay additional tax under this section, but the additional tax shall be payable only in respect of that part of the ²[turnover of sales or of purchases or of both] which relates to the period after the commencement of this section.

Explanation.—For the purposes of determining whether the dealer is liable to pay additional tax under this section, his ¹[turnover of sales or of purchases or of both] in respect of ¹[goods in relation to which he is, by virtue of any other provision of this Act, not liable to pay tax] shall also be included.

³4. **Exemption from tax.**—No tax under this Act shall be payable on—

- (a) the sale of water (other than mineral water, aerated water, tonic water, distilled water or scented water), milk (other than condensed milk, milk powder or baby milk), salt, news papers, motor spirit or any other goods which the State Government may, by notification in the *Gazette*, exempt, or
- (b) the sale or purchase of any goods by the All-India Spinners' Association or Gandhi Ashram, Meerut, and their branches, or by such other persons or class of persons as the State Government may, by notification in the *Gazette*, exempt :

Provided that while granting any exemption under clause (a) or clause (b), the State Government may impose such conditions including the condition of payment of such fees, if any, not exceeding eight thousand rupees annually, as may be specified by the State Government by notification in the *Gazette*."

4-A. Exemption from sales-tax of certain goods for specified period.—⁴[(1) Notwithstanding anything contained in Sec. 3 or Sec. 3-A, the State Government may, if it is of opinion as specified in sub-section (2), by notification in the *Gazette* declare in respect of any goods that the turnover by the manufacturer thereof shall, during such period, not exceeding five years as may be specified, be exempt from sales tax or be liable to tax at such reduced rate as it may fix.

(2) A declaration under sub-section (1) may be made if the State Government is of opinion that it is necessary so to do for—

- (a) increasing the production of the specified goods ; or
- (b) promoting the development of such industrially backward district as the State Government may by notification in the *Gazette* specify from time to time.

1. Subs. by U.P. Sales Tax (Amendment) Act No. 17, 1974, published in UP Gazette, Ex., dated 3 July 1974.
2. Subs. by U.P. Act No. 11 of 1972 and shall be deemed always to have been substituted.
3. Subs. by U.P. Sales Tax (Amendment) Act, 17 of 1974 and shall be deemed substituted from 31st day of March, 1956.
4. Subs. w. e. f. 22-3-70 by the U. P. Sales Tax (Amendment Validation) Act, 1970 (U. P. Act No. 2 of 1970).

(3) It shall be lawful for the State Government to grant exemption from tax or reduction in rate of tax—

- (a) under Cl. (a) of sub-section (2) generally in respect of all such goods manufactured subsequent to the date of the notification under sub-section (1) ; or
- (b) under Cl. (a) or Cl. (b) of sub-section (2) in respect of such those goods only as are manufactured in a new unit which goes into production after such date, whether before or after the date of the notification under sub-section (1), and within such period, as may be specified.

Explanation.—For the purposes of this section, 'new unit' means a factory or workshop using machinery, accessories or components not already used or acquired for use in any other factory or workshop in Uttar Pradesh, but does not include any factory or workshop established on the site of an existing factory or workshop manufacturing the same goods or any addition to or extension of an existing factory or workshop].

¹[(1) Notwithstanding anything contained in sections 3, 3-A, 3-AA, 3-D and 3-E,—

- (a) where any goods liable to tax under section 3-D are purchased by a dealer who is liable to tax on the turnover of his purchases or first purchases, as the case may be, under that section and the dealer holds a recognition certificate issued under sub-section (2) in respect thereof, he shall be liable in respect of those goods to tax at such concessional rate, or be wholly or partly exempt from tax, whether unconditionally or subject to the conditions and restrictions specified in that behalf, as may be notified in the *Gazette* by the State Government in that behalf ;
- (b) where any goods liable to tax under any other section are sold by a dealer to another dealer and such other dealer furnishes to the selling dealer in the prescribed form and manner a certificate to the effect that he holds a recognition certificate issued under sub-section (2) in respect thereof, the selling dealer shall be liable in respect of those goods to tax at such concessional rate, or be wholly or partly exempt from tax, whether conditionally or subject to the conditions and restrictions specified in that behalf, as may be notified in the *Gazette* by the State Government in that behalf.

Explanation.—For the purposes of this sub-section, the conditions and restrictions that may be specified for the grant of concession in respect of, or exemption from tax, may include the requirement that the notified goods referred to in sub-section (2) shall be manufactured in a 'new unit' as defined in section 4-A, which goes into production after such date, whether before or after the date of the notification under this sub-section, and within such period as may be specified.]

(2) A dealer who requires any goods referred to in sub-section (1) for use as raw material for the purposes of manufacture in the State of Uttar Pradesh of any notified goods, and such notified goods are intended to be

1. Subs. by U. P. Sales Tax (Amendment) Act, 1974, published in U. P. Gazette, Ex., dated 3 July, 1974.

sold by him in the State or in the course of inter-State trade or commerce or in the course of export out of India, may apply within such period, and in such form and manner, as may be prescribed, to the assessing authority for the grant of a recognition certificate in respect thereof and if the applicant satisfies such requirements and conditions as may be prescribed, the assessing authority shall grant to the dealer in respect of such goods a recognition certificate in such form and subject to such conditions as may be prescribed.

Explanation.—For the purposes of this section—

(a) accessories and component parts used in the manufacture of notified goods by a dealer shall also be treated as raw material of such notified goods ;

(b) “notified goods” means such goods as may from time to time, be notified in the *Gazette* by the State Government in that behalf.

(3) ¹[Omitted].

(4) (i) Where the assessing authority is satisfied that the dealer in whose favour the recognition certificate in respect of any goods was granted under sub-section (2)—

(a) has discontinued the manufacturing business for the purpose whereof the recognition certificate was granted ; or

(b) has made a breach of any condition of the recognition certificate; or

(c) has failed to furnish the security required under sub-section (3) ; or

(d) is a firm, association or joint Hindu family which, within the meaning of the explanation to sub-section (1) of Sec. 18, is deemed to have discontinued its business, such authority may, either of its own motion or on the application of the dealer, cancel the recognition certificate with effect from such date as it may specify.

(ii) The assessing authority may amend a recognition certificate granted under sub-section (2) either of its own motion or on the application of the dealer, where the dealer has changed the name or place of his business or has closed down any branch or has opened a new branch or for any other sufficient reason :

Provided that no recognition certificate shall be cancelled or amended by the assessing authority of its own motion except after a reasonable opportunity of being heard has been given to the dealer.

(5) Where a dealer in whose favour a recognition certificate has been granted under sub-section (2) has used the goods, after their purchase after payment of the tax at concessional rate under this section or, as the case may be, without payment of tax, for a purpose other than that for which the recognition certificate was granted or has otherwise disposed of the said goods, such dealer shall be liable to pay as penalty an amount—

(a) not less than the difference between the amount of the tax on the sale or purchase of such goods payable under Sec. 3, Sec. 3-A, Sec. 3-AA or Sec. 3-D, as the case may be, and the amount of the

tax payable at concessional rate under this section, where the goods are purchased after paying the tax at concessional rate ; and

- (b) not less than the amount of the tax payable under Sec. 3, Sec. 3-A, Sec. 3-AA, or Sec. 3-D, as the case may be, where the goods are purchased without payment of the tax, but not exceeding three times the amount of such difference or of the tax, as the case may be :

Provided that no penalty shall be imposed by the assessing authority under this sub-section except after a reasonable opportunity of being heard has been given to the dealer :

Provided further that no prosecution under Sec. 14 shall be instituted in respect of the same facts on which a penalty imposed under this sub-section has been paid in addition to the tax due.

(6) Where a dealer in whose favour a recognition certificate has been granted under sub-section (2) has sold the notified goods otherwise than in the State of Uttar Pradesh or in the course of inter-State trade or commerce or in the course of export out of India or has despatched such goods to a place outside the State except as a direct result of sale or purchase in the course of inter-State trade or commerce or in the course of export out of India, such dealer shall be liable to pay an amount, which shall be equal to the difference between the amount of the tax on the sale or purchase of such goods payable under Sec. 3, Sec. 3-A, Sec. 3-AA or Sec. 3-D, as the case may be, and the amount of the tax payable at concessional rate, under this section, where the goods are purchased after paying the tax at concessional rate, or which shall be equal to the tax payable under Sec. 3, Sec. 3-A, Sec. 3-AA or Sec. 3-D, as the case may be, where the goods are purchased without payment of the tax.

(7) Sections 3, 4 and 5 of the Central Sale Tax Act, 1956 (74 of 1956) shall apply for determining whether or not a particular sale or purchase takes place in the course of inter-State trade or commerce or in the course of export out of India.

5. Sales of certain goods for delivery outside the State.—In respect of such goods as may be notified, the State Government may, subject to such conditions and restrictions as may be prescribed, allow a rebate up to the full amount of the tax levied on any specific point in the series of sales of such goods.

6. [Deleted].

7. Determination of turnover and assessment of tax.—(1) Every dealer who is liable to pay tax under this Act shall submit such return or returns of his turnover at such intervals, within such period in such form and verified in such manner, as may be prescribed, but the assessing authority may in its discretion, for reasons to be recorded, extend the date for the submission of the return by any person or class of persons.

(1-A) Before submitting the return under sub-section (1) or along with such return the dealer shall deposit in such manner as may be prescribed the amount of tax due on the turnover shown in such return.

(2) If the assessing authority, after such enquiry, as he considers necessary, is satisfied that any returns submitted under sub-section (1) are correct and complete he shall assess the tax on the basis thereof.

(3) If no return is submitted by the dealer under sub-section (1) within the period prescribed in that behalf or, if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall after making such inquiry as he considers necessary, determine the turnover of the dealer to the best of his judgment and assess the tax on the basis thereof:

Provided that before taking action under this sub-section the dealer shall be given a reasonable opportunity of proving the correctness and completeness of any return submitted by him.

¹[*Explanation.*—In this section and in Secs. 7-A, 7-B, 7-C, 7-D, 7-E, 8-A, 14, 15-A, 18, 21 and 24, the expression 'turnover' means, the turnover of, sales or of purchases or both, as the case may be.]

7-A. Return of turnover for portion of the assessment year.—

(1) The State Government may require any dealer to submit a return of his turnover of a portion of the assessment year, and the assessing authority may, without prejudice to the provisions of Sec. 7, make provisional assessment in respect of such portion of the assessment year in accordance with the provisions of this Act in so far as they may be made applicable if the turnover of the dealer as determined by the assessing authority for such portion of the assessment year is not less than such proportion of the amount, if any, specified in or notified under ²[Sub-section (2) of Sec. 3] or sub-section (2) of Sec. 3-D, as the case may be, as the period under assessment bears to twelve months.

(2) Where the assessing authority has made a provisional assessment under sub-section (1), it shall not, by reason of such assessment, be precluded from re-determining in the turnover and making the assessment for the whole year.

7-B. Rate or exemption from tax to be the same in all assessments in the year. Where during the course of an assessment year the rate of tax on the turnover of any goods or class of goods is varied, or an exemption in respect thereof is granted or cancelled, the assessment, so far as it relates to the portion of such turnover for the period after the date of the variation, exemption or cancellation shall be made on the basis of the rate so varied or the exemption so granted or cancelled.

³[**7-C. Tax due from deceased person payable by his representatives.**—(1) Where a dealer dies, his executor, administrator or other legal representative shall be deemed to be the dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer:

Provided that, in respect of any tax or fee assessed or any penalty imposed and payable by the deceased dealer or any tax, fee or penalty which would have been payable by him under this Act, if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands.

(2) The provisions of sub-section (1) shall, *mutatis mutandis*, apply to a dealer being a partnership firm which may stand dissolved in consequence of the death of any partner.]

1. Ins. by Act No. 20 of 1971.

2. Subs. by U. P. Act No. 20 of 1970.

3. Subs. by U. P. Act No. 1 of 1973.

7-D. ¹[Composition of tax liability.—(1) Any dealer whose turnover in an assessment year does not exceed Rs. 25,000 may apply, before the expiry of the first quarter of the assessment year, to the assessing authority to permit him to pay, in lieu of the tax payable by him under this Act, an amount by way of composition, hereinafter referred to as the composition fee, and the assessing authority shall, if he is satisfied that the turnover is not likely to exceed Rs. 25,000, allow him to do so:

Provided that nothing in this sub-section shall apply to the following classes of dealers, namely—

(a) manufacturers of goods other than goods which the State Government may by notification in the *Gazette* specify in that behalf;

²[(b) dealers importing from outside Uttar Pradesh goods which are liable to tax, at the point of sale by an importer, under sub-section (1) of Sec. 3-A, Sec. 3-AA, Sec. 3-AB or Sec. 3-D].

(2) The composition fee shall be determined at the rate of 2 per cent. of the turnover of the dealer to be determined in such manner as may be prescribed, during the assessment year.

(3) The assessing authority shall make a detailed survey of the premises of the dealer (that is to say, any office, shop, godown, vessel or vehicle in which the goods or books, documents or accounts maintained by the dealer in the ordinary course of his business are kept) before passing an order determining the composition fee payable by him.

(4) If on the basis of such survey or of any other information received, the assessing authority is satisfied that the dealer's turnover is likely to exceed Rs. 25,000 or that the dealer belongs to a class specified in the proviso to sub-section (1), the assessing authority shall reject the application of the dealer for composition and make an assessment of tax in accordance with the provisions of this Act.

(5) A dealer who has been allowed to pay composition fee in lieu of tax shall maintain vouchers in respect of all purchases made by him during the year and shall also maintain records showing therein the daily totals of sales made by him.

(6) The composition fee determined under this section shall be deemed to be the tax payable by the dealer for all purposes of this Act and shall, in particular, be realisable in the same manner as tax assessed under the Act].

7-E. Payment of composition fee in lieu of sales or purchase tax in respect of notified goods.—(1) Notwithstanding anything to the contrary in this Act, the assessing authority may in respect of such goods or class of goods as may be notified by the State Government in this behalf, permit a dealer to pay in lieu of the tax payable by him under the Act on his turnover of such goods during an assessment year or a portion thereof, a lump sum by way of composition subject to such conditions as may be notified in this behalf.

(2) Where a notification under sub-section (1) of this section is issued, the State Government shall also notify the manner in which the amount

1. Subs. w.e.f. 22-3-1970 by the U. P. Sales Tax (Amendment and Validation) Act, 1970 (U. P. Act No 2 of 1970).

2. Subs. by U. P. Act No 20 of 1970.

by way of composition shall be determined and the manner in which it shall be paid.

8. Payment and recovery of tax.—(1) The tax assessed under this Act shall be paid ¹[within thirty days from the date of service of the notice of assessment and demand and in such manner] as may be specified in the notice. In default of such payment, the whole of the amount then remaining due shall become recoverable in accordance with sub-section (8).

(1-A) If the tax payable under sub-section (1) remains unpaid for six months after the expiry of the time specified in the notice of assessment and demand or the commencement of the Uttar Pradesh Bikri-Kar (Dwitiya Sanshodhan) Adhiniyam 1963, whichever is later, then, without prejudice to any other liability or the penalty which the defaulter may, in consequence of such non-payment, incur under this Act, simple interest at the rate of eighteen per cent. per annum shall run on the amount then remaining due from the date of expiry of the time specified in the said notice, or from the commencement of the said Adhiniyam, as the case may be, and shall be added to the amount of tax and be deemed for all purposes to be part of the tax :

Provided that where as a result of appeal, revision, or of any other order of a competent court or authority, the amount of tax is varied, the interest shall be re-calculated accordingly :

Provided further that the interest on the excess amount of tax payable under an order of enhancement shall run from the date of such order if such excess remains unpaid for six months after the order.

²[(2) Where realisation of any tax remained stayed by any order of any court or authority and such order of stay is subsequently vacated, the interest referred to in sub-section (1-A) shall be payable also for any period during which such order remained in operation.]

(3) Notwithstanding anything contained in any law or contract to the contrary, the assessing authority may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the dealer at his last address known to the assessing authority, require—

(a) any person from whom any amount is due or may become due to the dealer, or

(b) any person who holds or may subsequently hold money for or on account of the dealer,

to pay to the assessing authority—

(i) forthwith upon the money becoming due or being held, or

(ii) at or within the time specified in the notice not being before the money becomes due or is held,

so much of the money as is sufficient to pay the amount due by the dealer in respect of arrears of tax or other dues under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.—For the purpose of this sub-section, the amount due to a dealer or money held for or on account of a dealer by any person shall be computed after taking into account such claims, if any, as may have fallen

1. Subs. by the U. P. Sales Tax (Amendment) Act, 1970 (U. P. Act No. 3 of 1971).

2. Ins. by U. P. Act No. 1 of 1973.

due for payment by such dealer to such person and as may be legally subsisting.

(4) The assessing authority may at any time or from time to time amend or revoke any such notice [***].

(5) Any person making any payment in compliance with notice under sub-section (3) shall be deemed to have made the payment under the authority of the dealer and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the dealer to the extent of the amount referred to in the receipt.

(6) Any person discharging any liability to the dealer after receipt of the notice referred to in sub-section (3) shall be personally liable to the assessing authority to the extent of the liability discharged or to the extent of the amount mentioned in such notice, whichever is less.

(7) Where a person, to whom a notice under sub-section (3) is sent, proves to the satisfaction of the assessing authority that the sum demanded or any part thereof is not due by him to the dealer, or that he does not hold any money for or on account of the dealer, then nothing contained in this section shall be deemed to require such person to pay the sum demanded or any part thereof, as the case may be, to the assessing authority.

(8) Any tax or other dues payable to the State Government under this Act, or any amount or money which a person is required to pay to the assessing authority under sub-section (3) or for which he is personally liable to the assessing authority under sub-section (6) shall be recoverable as arrears of land revenue.

[(9) Notwithstanding anything contained in sub-sections (1) and (1-A) and notwithstanding any judgment, decree or order of any court, tribunal or other authority, where any notice of assessment and demand in respect of any tax or other dues under this Act is served upon a dealer by an assessing authority and an appeal, revision or other proceeding is filed in respect of such tax or dues, then—

- (a) where as a result of such appeal, revision or other proceeding the amount of such tax or other dues is enhanced, the assessing authority shall serve upon the dealer a fresh notice only in respect of the amount by which such tax or other dues are enhanced, and any proceeding in relation to the amount specified in the notice already served upon him before the disposal of such appeal, revision or other proceeding may be continued from the stage at which it stood immediately before such disposal;
- (b) where as a result of such appeal, revision or other proceeding the amount of such tax or other dues is reduced,—
 - (i) it shall not be necessary for the assessing authority to serve upon the dealer a fresh notice;
 - (ii) if any recovery proceedings are pending, the assessing authority shall give intimation of the fact of such reduction to the

1. The words [or extend the time for making any payment in pursuance of the notice omitted by the U. P. Sales Tax (Amendment) Act, 1970 (Act No. 3 of 1971).

2. Sub-section (9) inserted by the U. P. Sales Tax (Amendment) Act, 1970 (No. 3 of 1971).

Collector who shall the upon take steps for the recovery of only the reduced amount ; and

(iii) any proceedings initiated on the basis of the notice or notices served upon the dealer before the disposal of such appeal, revision or other proceeding, including any recovery proceedings may be continued in relation to the amount so reduced from the stage at which it stood immediately before such disposal ;

(c) no fresh notice shall be necessary in any case where the amount of the tax or other dues is not varied as a result of such appeal, revision or other proceeding.]

8-A. Registration of dealers and realisation of tax by dealers.—

(1) (a) Every dealer who sells any goods imported by him from outside Uttar Pradesh the turnover whereof is liable to tax under sub-section (1) of Sec. 3-A ; and

(b) every dealer who is liable to pay tax under any other provision of this Act ; and

(c) every dealer who would, but for any exemption made or granted under this Act, be liable to pay tax thereunder, provided his actual or estimated turnover for the assessment year is not less than Rs. 12,000 or of such larger amount as may be notified under ¹[sub-section (2) of Sec. 3] or sub-section (3) of Sec. 3-D, as the case may be ; and

(d) every dealer commencing business during the course of an assessment year whose average monthly estimated turnover in any month during the aforesaid period, is not less than one-twelfth of Rs. 12,000 or of such larger amount as may be notified under ¹[sub-section (2) of Sec. 3] or sub-section (3) of Sec. 3-D, as the case may be, shall apply for registration to the assessing authority in such form, in such manner and within such period as may be prescribed. The application for registration by the dealer may be moved for the assessment year, or at his option, for a longer period, but not exceeding three years at a time.

(1-A) (a) The assessing authority may, after such enquiry as it considers necessary and subject to such conditions as may be prescribed in this behalf, allow the application and cause the dealer to be registered. The registration shall, subject to the provisions of this Act and the rules made thereunder, remain in force for the period for which it has been granted.

(b) A dealer registered under this section shall, unless his certificate of registration has been cancelled; get his certificate of registration renewed in such manner and within such time as may be prescribed.

(c) A fee of Rs. 10 shall be payable by the dealer for every assessment year or part thereof for which registration certificate has been granted or renewed.

(d) A person failing to apply within the period prescribed for registration or renewal, as the case may be, shall, without prejudice to the provisions of Sec. 14, pay in addition to the requisite fee, a penalty of Rs. 5, in case he applies within a month of the expiry of the aforesaid period and a penalty of Rs. 10 in other cases.

1. Subs. by U. P. Act No. 20 of 1971.

(1-B) A certificate of registration granted under this section to a dealer may be cancelled by the authority empowered to grant it, either on the application of the dealer, or on its own motion, where such authority is satisfied that the dealer to whom it was granted has ceased to carry on business or has ceased to be liable for registration or for any other sufficient reason.

(1-C) The assessing authority empowered to grant a certificate of registration to a dealer may amend it either on the application of the dealer, or on its own motion, when the dealer has changed the name or place of his business or closed down any branch or opened a new branch, or for any other sufficient reason :

Provided that a certificate of registration shall not be cancelled or amended by such authority mentioned in sub-sections (1-B) and (1-C) on its own motion without the dealer being given a reasonable opportunity of being heard.

(2) (a) No person who is not a dealer registered under this Act shall in respect of any sale or purchase made by or through him, realise from any person any amount by way of sales or purchase tax or any amount in lieu of sales or purchase tax by giving it a different name or colour ; and no dealer registered under this Act shall, in respect of any sale or purchase made by or through him, realise from any person, other than a person to whom goods are sold by him, any amount by way of sales or purchase tax, or any amount in lieu of sales or purchase tax by giving it a different name or colour.

(b) Where sales or purchase tax is payable on any turnover by a dealer, [including a commission agent or any of the persons mentioned in the Explanation to Cl. (c) of Sec. 2], registered under this Act, such dealer may recover an amount, equivalent to the amount of sales or purchase tax payable, from the person to whom the goods are sold by him, whether on his behalf or on behalf of his principal.

⁴[(3) For the purpose of realisation of the tax by a registered dealer from a purchaser under sub-section (2) the price of goods sold by the dealer shall be rounded off to the nearest rupee, that is to say, a fraction of fifty paise or over shall be counted as one rupee and a fraction of less than fifty paise shall be disregarded. Where the amount of tax to be realised works out to a fraction of a paisa, then, if the fraction is one-half of a paisa or over, it shall be rounded off to the next higher paisa, and a fraction of less than half paisa shall be disregarded.

(4) Without prejudice to the provisions of Sec. 12, any dealer who sells goods shall issue to the purchaser a cash memo or a bill, as the case may be, signed and dated by himself or by his servant, manager or agent, and shall preserve its carbon copy for a period of five years from the expiration of the assessment year during which it is issued, in the following cases, namely,—

(a) Where the dealer, whether registered or not, is one—

(i) whose turnover in the last preceding assessment year was not less than rupees forty-eight thousand, or

1. Sub-section (3) to sub-section (5) Subs. for sub-sections (3) and (3-A) by U. P. Act No. 11 of 1972. The old sub-sections (4) and (5) were omitted by Act No. 20 of 1971.

- (ii) in a case where the dealer was in business during only a portion of the last preceding assessment year, whose monthly average turnover in that portion was not less than rupees four thousand, or
- (iii) in a case where the dealer has commenced business only during the course of the assessment year, whose monthly average turnover has been not less than rupees four thousand,

and the price of the goods sold is more than five rupees :

- (b) Where the dealer is a registered dealer and he realises sales or purchase tax on the sale of such goods, and in such case, the cash memo or bill shall show separately the price of the goods sold and the amount realised as tax.

Explanation.—For the purposes of this sub-section, the turnover of the dealer in respect of goods in relation to sale whereof by him he is, by virtue of any other provision of this Act, not liable to pay tax shall also be included.

() Any officer referred to in Sec. 13 may exercise the powers under that section for purposes also of preventing the evasion of stamp duty, if any, due on any cash memo or bill referred to in sub-section (4)].

(6) [* * *]

[8-B. Provisional registration of intending manufacturers.—(1) Any person intending to establish a business in Uttar Pradesh for the purpose of manufacturing goods for sale of a value exceeding twelve thousand rupees in a year may, notwithstanding that he is not required to apply for registration under Sec. 8-A, make an application to the assessing authority in such form and manner as may be prescribed, for provisional registration.

(2) The application for provisional registration shall be verified in the prescribed manner and shall be accompanied by satisfactory proof of the payment of a fee of rupees ten for every assessment year or part thereof for which it has been made.

(3) If the assessing authority, after making such enquiry as it may consider necessary, is satisfied as to the *bona fide* intention of the person making the application, it may grant a provisional certificate of registration in the prescribed form, on such person, furnishing such security as the assessing authority may consider necessary. The provisions of Sec. 8-C shall, *mutatis mutandis*, apply to the security or additional security demanded under this sub-section.

(4) A provisional certificate of registration granted under this section shall be in force for such period as may be specified therein, and the provisions of Sec. 8-A shall, so far as may be, apply in respect thereof :

Provided that the assessing authority may, for reasons to be recorded in writing and on payment of the fee specified in sub-section (2), extend the period specified in the certificate of registration.

(5) Every person who has been granted a provisional certificate of registration under this section shall, for the purposes of this Act, be deemed to be a registered dealer and be liable to pay tax under this Act.

1. Omitted by U. P. Act No. 1 of 1973.

2. Ins. by U. P. Act No. 1 of 1973.

(6) If a person who has been granted a provisional certificate of registration under this section fails to start selling goods manufactured by him within the period specified in the certificate, or within the period extended by the assessing authority, as the case may be, he shall, if he has purchased raw materials on payment of tax at concessional rate or without payment of tax in accordance with sub-section (1) of Sec. 4-B, be liable to pay as penalty an amount of equivalent to the difference between the amount of tax on the sale or purchase of such raw materials at the full rate applicable thereto under Sec. 3-A or Sec. 3-AA or Sec. 3-D, as the case may be, and the amount of tax, if any, paid in accordance with sub-section (1) of Sec. 4-B :

Provided that no penalty shall be imposed by the assessing authority under this sub-section except after a reasonable opportunity of being heard has been given to such person.]

1[8-C Security in the interest of revenue.—(1) Where it appears necessary to the assessing authority so to do—

- (a) for the proper realisation of the tax, penalty or other amounts due or payable under this Act, or
- (b) for the proper custody or use of forms prescribed under the provisions of this Act or the rules framed thereunder,

it may by an order in writing and for reasons to be recorded therein impose as a condition for the grant or renewal of a certificate of registration or provisional registration or recognition certificate or, as the case may be, for the issue of such forms, a requirement that the dealer shall furnish in the prescribed manner and within such time, as may be specified in the order, such security as may be so specified for all or any of the aforesaid purposes.

(2) Where it appears necessary to the assessing authority granting or renewing the certificate of registration or provisional registration or recognition certificate, as the case may be, so to do he may, at any time while such certificate is in force by an order in writing and for reasons to be recorded therein require the dealer, to whom the certificate has been granted, to furnish within such time as may be specified in the order and in the prescribed manner such security or, if the dealer has already furnished any security in pursuance of an order under this sub-section or sub-section (1), such additional security, as may be specified in the order, for all or any of the aforesaid purposes.

(3) No dealer shall be required to furnish any security under sub-section (1) or under sub-section (2) by the assessing authority unless he has been given an opportunity of being heard and the amount of security that may be required to be furnished by any dealer under either of or both the aforesaid sub-sections shall in no case exceed the tax payable, in accordance with the estimate of the assessing authority, on the turnover of the dealer for the assessment year in which such security is required to be furnished.

(4) Where the security furnished by a dealer under sub-section (1) or sub-section (2) is in the form of a surety bond and any surety dies or becomes insolvent, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the assessing authority granting

the certificate under Sec. 4-B or Sec. 8-A or Sec. 8-B, as the case may be, and shall within ninety days of such occurrence furnish a fresh surety bond or furnish in the prescribed manner other security for the amount of the bond.

(5) The assessing authority may, by order and for good and sufficient cause, forfeit the whole or any part of the security furnished by a dealer—

- (a) for realising any amount of tax, penalty or other amount payable by the dealer ; or
- (b) if the dealer is found to have misused any of the forms referred to in sub-section (1) or to have failed to keep them in proper custody :

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(6) Where by reason of an order under sub-section (5) the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be directed by the assessing authority.

(7) The assessing authority may refuse to issue any of the forms referred to in sub-section (1) to a dealer who has failed to comply with an order under that sub-section or under sub-section (2) or with the provisions of sub-section (4) or sub-section (6), until the dealer has complied with such order or such provisions, as the case may be.

(8) The assessing authority may, on application by the dealer, order the return of the surety bond or refund any amount or part thereof deposited by way of security by the dealer under this section or under Sec. 10, if it is not required for the purposes of this Act.

(9) An appeal under Sec. 9 shall lie against an order passed under this section.

(10) Any person aggrieved by an order of the appellate authority may, within thirty days of the service of the order on him but after furnishing the security, file an application in revision under Sec. 10.

(11) The provisions of this section shall, *mutatis mutandis*, apply in relation to security required to be furnished under sub-section (1) of Sec. 10.]

9. Appeal.—¹(1) Any dealer objecting to any order made by the assessing authority, other than an order mentioned in Sec. 10-A, may, within thirty days from the date of service of the copy of the order, appeal to such authority as may be prescribed :

Provided that no appeal against an assessment order under this Act shall be entertained unless the appellant has furnished satisfactory proof of the payment of not less than—

- ²[(a) where all the returns for the assessment year have been filed, the amount of tax or fee due under this Act on the turnover of sales or purchases, as the case may be, admitted by the appellant in the returns filed by him or at any

1. Sub. by the UP Sales-tax (Amendment) Act, 1970 (U.P. Act No. 3 of 1970).

2. Subs. by the UP Sales tax (Amendment) Act, 1973 (U. P. Act No. 1 of 1973).

stage in any proceedings under this Act, whichever is greater ;
or

- (b) where some of the returns for the assessment year have not been filed or no return has been filed for such year, the amount of tax or fee due under this Act on the turnover of sales or purchases, as the case may be, admitted by the appellant in the returns, if any, filed by him or at any stage in any proceedings under this Act, or 20 per cent of the amount of tax or fee assessed, whichever is greater :]

Provided further that the appellate authority may, for special and adequate reasons to be recorded in writing, waive or relax the requirements of Cl. (b) of the preceding proviso.]

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

¹[(3) The appellate authority may, after giving the appellant and the Commissioner of Sales-tax a reasonable opportunity of being heard,—

(a) in the case of an order of assessment or penalty,—

- (i) confirm, reduce, enhance or annul the order of assessment or of penalty or both ; or
(ii) set aside the order and direct the assessing authority to pass a fresh order after such further inquiry as may be specified ; or

(b) in the case of any other order, confirm, cancel or vary such order.

(3-A) The appellate authority shall not have the power of staying the realisation of any amount of tax, fee or penalty payable by the appellant under an order under appeal.]

(4) Every order passed in appeal under this section shall, subject to the powers of revision conferred by Sec. 10 and of any reference made to High Court under Sec. 11, be final.

(5) If the amount of tax assessed, fee levied or penalty imposed is reduced by the appellate authority under sub-section (3) he shall order the excess amount of tax, fee or penalty, if realized, to be refunded.

(6) ²[Section 5 of the Limitation Act, 1963] shall apply to appeals under this Act.

³[(7) The appellate authority shall be under the superintendence and control of the Commissioner of Sales-tax :

Provided that in the exercise of such superintendence and control, no orders, instructions or directions shall be given by the Commissioner of Sales-tax so as to interfere with the discretion of the appellate authority in the exercise of its appellate functions.]

1. Subs. by U. P. Sales-tax (Amendment) Act, 1970 (U. P. Act No. 3 of 1971).
2. Subs. by U. P. Act No. 1 of 1973.
3. Ins. by Act No. XI of 1969 (w. e. f. 1st October, 1969).

¹[10. **Revision.**—(1) The State Government shall appoint a Revising Authority, and such number of Additional Revising Authorities as it thinks fit, from amongst persons who are qualified to be appointed as Judges of a High Court.

(2) The Revising Authority or an Additional Revising Authority, on an application of the Commissioner of Sales-tax aggrieved by any order made by an assessing or appellate authority, or of any other person aggrieved by an order made by an appellate authority, not being an order mentioned in Sec. 10-A, may, in its discretion for the purpose of satisfying itself as to the legality or propriety of such order, call for and examine the relevant record and, after giving the parties a reasonable opportunity of being heard and after making such further inquiry, if any, as it deems necessary,—

(a) confirm, cancel or vary such order, or

(b) set aside the order and direct the assessing or appellate authority, as the case may be, to pass a fresh order after such further inquiry as may be specified.

(3) An Additional Revising Authority shall have jurisdiction in respect of such areas or such class of cases as may be specified by the State Government :

Provided that the Revising Authority may transfer any case or class of cases pending before itself to any Additional Revising Authority, and may likewise transfer any case pending before an Additional Revising Authority to another Additional Revising Authority or to itself.

(4) The Revising Authority or any Additional Revising Authority, on an application of the dealer, may, after giving the Commissioner of Sales-tax an opportunity of being heard, stay the realization of any amount of tax, fee or penalty payable by him under an order against which an appeal or revision is pending :

Provided that no such application shall be entertained unless the dealer has furnished satisfactory proof of the payment of not less than one third of the disputed amount of tax, fee or penalty in addition to the amount of tax or fee required to be deposited by him under Sec. 9 :

Provided further that the Revising Authority or Additional Revising Authority, as the case may be, may, for special and adequate reasons to be recorded in writing, waive or relax the requirements of the preceding proviso in respect of the disputed amount of tax, fee or penalty :

Provided also that no stay order under this sub-section shall remain in force for more than sixty days after the making thereof unless in the meantime the applicant has furnished security to the satisfaction of the assessing authority for payment of the amount the realisation whereof has been stayed.

²[(4-A) The Revising or Additional Revising Authority, as the case may be, on an application moved by the Commissioner of Sales Tax during the pendency of any revision or reference, may direct the stay of the refund of any amount in pursuance of any order of any assessing or appellate authority or of itself, until the disposal of such revision or reference.]

1. Subs. by Act No. 3 of 1971.

2. Ins. by U. P. Act No. 1 of 1973.

¹[(5) A copy of the order passed by the Revising Authority or the Additional Revising Authority, as the case may be, under any provision of this section or under Sec. 11 shall be served forthwith on both the applicant and the opposite party.]

(6) No application under sub-section (2) shall lie after the expiry of a period of one year from the date of service of the order complained of :

Provided that an application may be entertained after the said period when the applicant satisfies the Revising Authority or the Additional Revising Authority, as the case may be, that he had sufficient cause for not making the application within the said period.

²[(6-A) No application under sub-section (4) shall lie after the expiry of a period of ninety days from the date of service of the notice of assessment and demand or the service of the order levying fee or imposing penalty, as the case may be].

(7) If the amount of tax assessed, fee levied or penalty imposed is reduced by the Revising Authority or the Additional Revising Authority under sub-section (2), it shall order the excess amount of tax, fee or penalty, if already realised, to be refunded.

³[10-A. Orders against which no appeal or revision shall lie — No appeal and no application for revision shall lie against—

(a) an order or notice under Sec. 7 or Sec. 21 initiating an inquiry for assessment or re-assessment ;

⁴[(b) any order or action under Sec. 13 or under sub-section (1) of Sec. 13-A or under sub-section (4) of Sec. 28-A or under sub-section (2) of Sec. 28-C.]

11. Statement of case to the High Court.—(1) Within one hundred and twenty days from the date of service of the order ⁴[under Sec. 10], the person aggrieved may by application in writing, accompanied by a fee of one hundred rupees, require ⁴[the Revising Authority or the Additional Revising Authority, as the case may be,] to refer to the High Court any question of law arising out of such order, and ⁴[the Revising Authority or the Additional Revising Authority, as the case may be,] unless he refused the application shall, within one hundred and twenty days of the receipt of such application, draw up a statement of case and refer it to the High Court.

(2) Where ⁴[the Revising Authority or the Additional Revising Authority, as the case may be,] refuses to refer a case under sub-section (1) he shall ⁵[by order in writing] inform the applicant accordingly, and the applicant may then within thirty days from the date on which he receives ⁵[copy of order refusing to state the case] withdraw his application. If he does so, the fee paid shall be refunded.

(3) The provisions of sub-section (1) shall also be applicable to the Commissioner of Sales-tax with the modification that it shall not be necessary for him to deposit any fee.

(4) If on any application being made under sub-section (1) or (3), ¹[the Revising Authority or the Additional Revising Authority, as the case

1. Subs. by U. P. Act No. 1 of 1973.

2. Ins. by *ibid.*

3. Section 10-A added by U. P. Sales Tax (Amendment) Act, 1970 (U. P. Act 3 of 1971)

4. Subs. by U. P. Act No. 1 of 1973.

5. Subs. by U. P. Act No. 17 of 1974 published in U. P. Gazette Extraordinary dated 3rd July, 1974.

may be.] refuses to state the case on the ground that no question of law arises, the person aggrieved, or the Commissioner of Sales-tax, as the case may be, within ninety days from the date on which he is served with ¹[copy of order refusing to state the case] apply to the High Court and the High Court, if it is not satisfied with the correctness of the decision of ²[the Revising Authority or the Additional Revising Authority, as the case may be,] may require ²[the Revising Authority or the Additional Revising Authority, as the case may be,] to state the case and refer it and on receipt of any such requisition, ²[the Revising Authority or the Additional Revising Authority, as the case may be,] shall state the case and refer it accordingly.

³[(4-A) Where the Revising Authority or the Additional Revising Authority, as the case may be, draws up a statement of case under sub-section (1), sub-section (3) or sub-section (4), and refers it to the High Court, such Authority shall direct the parties concerned to appear before the High Court within a period of three months from the date of service of the copy of the order referring the case to the High Court and shall also intimate the High Court of the respective dates of service on the parties.

³(4-B) In default of appearance being entered by any party before the High Court within the period specified in sub-section (4-A), the reference may be heard and determined by the High Court in the absence of such party].

(5) If the High Court is not satisfied that the statement of the case referred under this section is sufficient to enable it to determine the question raised thereby, it may refer the case back to ²[the Revising Authority or the Additional Revising Authority, as the case may be,] to make such additions to and alterations in the statement as the court may direct.

(6) The High Court, upon the hearing of any such case shall decide the questions of law raised thereby and shall deliver its judgment thereupon containing the grounds on which such decision is founded and shall send a copy of such judgment under the seal of the court and the signature of the Registrar to ²[the Revising Authority or the Additional Revising Authority, as the case may be,] and the Commissioner of Sales tax, and ²[the Revising Authority or the Additional Revising Authority, as the case may be,] shall thereupon pass such orders as are necessary to dispose of the case in conformity with such judgment.

(7) Where a reference is made to the High Court under this section, the costs, including the disposal of fee referred to in sub-section (1), shall be in the discretion of the court.

(8) The payment of the amount, if any, of taxes due in accordance with the order of ²[the Revising Authority or the Additional Revising Authority, as the case may be,] in respect of which reference has been made under sub-section (1) or (3), shall not be stayed pending the disposal of the reference, but if such amount is reduced as a result of such reference, the excess tax paid shall be refunded with interest at a rate not exceeding 2 per cent. as the High Court may allow.

(9) ²[Section 5 of the Limitation Act, 1963], shall apply to applications under sub-sections (1), (3) and (4).

1. Subs. by U. P. Act No. 17 of 1974 published in U. P. Gazette Ex. dated 3rd July 1974.
2. Subs. by U. P. Act No. 3 of 1973.
3. Ins. U. P. Act No. 17 of 1974.

11-A. Manner in which references under Sec. 11 are to be heard.—When any case has been referred to the High Court under Sec. 11, it shall be heard by a Bench of not less than two Judges of the High Court and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges :

Provided that where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other Judges of the High Court and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it.

11-B. [Omitted].

12. Account to be maintained by dealers.—¹[(1)] Every dealer including a dealer exempted from tax on payment of fee under any provision of the Act, shall keep and maintain a true and correct account showing the value of the goods sold and bought by him and in case the accounts maintained in the ordinary course, do not show the same in an intelligible form, he shall maintain true and correct account in such form as may be prescribed in this behalf :

Provided that this section shall not apply to such dealers as are not liable to that taxation under this Act.

¹[(2)] A manufacturer liable to pay tax under this Act shall, in addition to the accounts referred to in sub-section (1), maintain stock books in respect of raw materials as well as the products obtained at every stage of production.

(3) The accounts and stock books required to be maintained under sub-section (1) or sub-section (2) shall be preserved by the dealer or, as the case may be, by the manufacturer for such period as may be prescribed].

¹[12-A. **Burden of proof.**—In any assessment proceedings, when any fact is specially within the knowledge of the assessee, the burden of proving that fact shall lie upon him, and in particular, the burden of proving the existence of circumstances bringing the case within any of the exceptions, exemptions or reliefs mentioned in Sec. 3-A, Sec. 3-D, Sec. 4, Sec. 4-A, Sec. 4-B or Sec. 7-D shall lie upon him and the assessing authority shall presume the absence of such circumstances].

13. Power to order production of accounts and powers of entry and inspection.—(1) Any officer [* * *]³ empowered by the State Government in this behalf may, for the purposes of this Act, require any dealer to produce before him any book, document or account relating to his business and may inspect, examine and copy the same and make such enquiries from the dealer relating to his business as may be necessary :

Provided that books, documents and accounts of a period more than four years prior to the assessment year shall not be so required, unless in any special case for reasons to be recorded such officer considers necessary.

1. The existing section re-numbered as sub-section (1) and sub-sections (2) and (3) inserted by U. P. Act No. 1 of 1973.

2. Section 12-1 inserted by the U. P. Sales Tax (Amendment and Validation) Act, 1970 (U. P. Act No. 2 of 1970).

3. Omitted by U. P. Act No. 20 of 1971 and be deemed always to have been omitted.

(2) All books, documents and accounts maintained by any dealer in the ordinary course of his business, the goods in his possession, and his office, shop, godown, vessel or vehicle shall be open to [search and] inspection at all reasonable times by such officers ²[* * *] as may be authorised by the State Government in his behalf.

(3) If any officer authorised under sub-section (2) has reasonable grounds for believing that any dealer is trying to evade liability for tax or other dues under this Act, and that anything necessary for the purpose of an investigation into his liability may be found in any account, register or document as may be necessary, he may seize such account, register or document. The officer seizing the account, register or document shall forthwith grant a receipt for the same and shall be bound to return them to the dealer or the person from whose custody they were seized, within a period of ninety days from the date of such seizure after having such copies or extracts taken therefrom as may be considered necessary, provided the dealer or the aforesaid person gives a receipt, in writing, for the account, register or document returned to him. The officer may, before returning the account, register or document affix his signature and his official seal at one or more places thereon, and in such case the dealer or the aforesaid person will be required to mention in the receipt given by him the number of places where the signature and seal of such officer have been affixed on each account, register or document.

³[(3-A) Notwithstanding anything contained in sub-section (3), the officer seizing any account, register or other document under that sub-section may, for reasons to be recorded by him in writing and with the prior approval of the Commissioner of Sales Tax, retain such account, register or other document for such period not extending beyond thirty days from the date of completion of the proceedings under this Act in respect of the years for which they are relevant as he deems necessary]

(4) For the purpose of sub-section (2) or sub-section (3), the officer authorised to act thereunder may enter and search any office, shop, godown, vessel, vehicle or any other place of business or any building or place where such officer has reason to believe that the dealer keeps or is, for the time being, keeping any account, register, document or goods relating to his business :

⁴[Provided that—

(i) no residential accommodation (not being a place of business—*cum*—residence) shall be entered into, inspected or searched by such officer except on the authority of a search warrant issued by a Magistrate having jurisdiction over the area ; and

(ii) the provisions of Secs. 102, 103 and 165 of the Code of Criminal Procedure, 1898 (Act 5 of 1898), shall, *mutatis mutandis* apply in relation to any entry, search or inspection under this section as they apply in relation to any search under the said Code].

⁵[(4-A) An officer authorised to act under sub-section (2)—

(i) shall have the power to seal the office, shop, godown, vessel, vehicle or any box, almirah or other receptacle found on

1. Ins. by U. P. Sales-Tax (Amendment) Act, 1970 (U. P. Act No. 3 of 1971) (w. e. f. 1-10-1971).

2. Omitted by U. P. Act No. 20 of 1971 and be deemed always to have been omitted.

3. Ins. by U. P. Act No. 1 of 1973.

4. Ins. by U. P. Sales Tax (Amendment) Act, 1970 (U. P. Act No. 3 of 1971).

5. Ins. by Act No. XI of 1969 (w. e. f. 1-10-1969).

such office, shop, godown, vessel or vehicle in which he has reason to believe that any account, register or other document or goods are kept or contained, if the owner or the person in occupation or incharge of such office, shop, godown, vessel, vehicle or box, almirah or other receptacle leaves the place or is not available or fails or refuses to open it when called upon to do so ;

- (ii) where the owner or other person in occupation or incharge of the office, shop, godown, vessel or vehicle or of the box, almirah or other receptacle found on the office, shop, godown, vessel or vehicle is present but leaves the place or after an opportunity having been given to him to do so, fails to open, as the case may be, such office, shop, godown, vessel, vehicle or box, almirah or other receptacle, may break open the same and prepare a list of the goods and documents found therein.

(4-B) [Omitted.]¹

(4-C) No person shall tamper with any seal put under sub-section (4-A).]

(5) Any officer empowered under sub-section (1) may require any person—

- (a) who transports or holds in custody, for delivery to or on behalf of any dealer, any goods, to give any information likely to be in his possession in respect of such goods or to permit inspection thereof, as the case may be ;
- (b) who maintains or has in his possession any account, book or document relating to the business of a dealer to produce such account, book or document for inspection.

²[(6) Every person transporting goods by any public service motor, vehicle or by any vessel and every forwarding agent shall submit to the assessing authority of the area from which the goods are despatched such returns, as may be prescribed, of all goods transported or forwarded by him. The assessing authority concerned shall have the power to call for and examine the books of account or other documents in the possession of such transporter or agent with a view to verify the correctness of the returns submitted, and that transporter or agent shall be bound to furnish the books of account or other documents when so called for.]

³[13-A. Power to seize and confiscate.—(1) An officer authorised under sub-section (2) of Sec. 13 shall have the powers to seize any goods—

- (i) which are found in the dealer's office, shop, godown, vehicle, vessel or any other building or place ; or
- (ii) which such officer has reason to believe to belong to the dealer and which are found in any office, shop, godown, vehicle, vessel or building or place ;

but are not accounted for by the dealer in his accounts or registers or other documents maintained in the course of his business :

1. Omitted by U. P. Act No. 1 of 1973.

2. Ins. by Act No. 1 of 1973.

3. Ins. by Act No. XI of 1969 (w.e.f. 1.10.1969).

Provided that a list of all the goods seized under this sub-section shall be prepared by such officer and be signed by the officer and not less than two respectable witnesses.

¹[(2) An officer seizing the goods under sub-section (1) shall take all the measures necessary for their safe custody and forward the list, referred to in the proviso to sub-section (1), along with other documents relating to the seizure, to the assessing authority concerned.

(3) The said assessing authority shall serve on the dealer or, as the case may be, the person incharge of the goods at the time of seizure, hereinafter in this section referred to as the person incharge, a notice in writing requiring him to show cause, within thirty days of the service of the notice, why a penalty in such sum, not exceeding three times the amount of tax which would have been payable if the goods were sold within the State on the date of such seizure, as may be specified in the notice, should not be imposed upon him.

(4) If such authority, after taking into consideration the explanation, if any, of the dealer, or as the case may be, the person incharge and giving to him an opportunity of being heard, is satisfied that the said goods were wilfully omitted from being shown in the accounts, registers and other documents referred to in sub-section (1), it shall pass an order imposing such penalty, not exceeding the sum specified in the notice, as it may deem fit.

(5) A copy of the order imposing penalty under sub-section (4) shall be served on the dealer or, as the case may be, the person incharge.

(6) The officer seizing the goods, before forwarding the list and other documents referred to in sub-section (2), or the assessing authority, at any time during the pendency of the proceedings under sub-sections (3) and (4), may on such amount being deposited as, in his or its opinion, would be sufficient to cover the penalty likely to be imposed, release the goods in favour of the dealer or, as the case may be, the person incharge.

(7) The penalty of such part thereof as remains after adjustment of any amount deposited under sub-section (6) shall be deposited in the prescribed manner within thirty days of the date of service of the copy of the order imposing the penalty. In default, the assessing authority shall cause the goods to be sold in such manner as may be prescribed and apply the sale proceeds thereof towards the penalty and, subject to the provisions of Sec. 29, refund the balance, if any, to the dealer or, as the case may be to the person incharge.

(8) Where the officer seizing the goods, before forwarding the list and other documents referred to in sub-section (2), or the assessing authority, at any time during the pendency of the proceedings under sub-sections (3) and (4), is of opinion that the goods are subject to speedy and natural decay, he or it may cause the same to be sold in such manner as may be prescribed without waiting for the completion of the proceedings relating to the imposition of penalty and keep the sale proceeds thereof in deposit till the completion of the said proceedings. The amount so kept in deposit shall be applied towards such penalty, if any, as may be imposed and the

1. Subs. by U. P. Act No. 1 of 1973.

balance, if any, shall be refunded to the dealer or, as the case may be, to the person in charge in accordance with the provisions of sub-section (7).

(9) Every order under sub-section (4) shall, subject to the provisions of Secs. 9 and 10, be final.

¹[13-B. Power to seek assistance from police, etc.—An officer exercising powers under the provisions of Sec. 13, Sec. 13-A, Sec. 28-A or Sec. 28-C may take the assistance of any police or other officer or officers of the State.]

14. Offences and penalties.—(1) Any person who—

(a) fails to pay without reasonable cause within the time allowed the tax assessed on him under this Act ; or

(b) [*Deleted*].

(c) ²[being liable to pay the tax under this Act, carries on business as a dealer without applying for registration under and in accordance with Sec. 8-A ; or

(d) refuses to permit or refuses or neglects to produce for inspection or examination of any book, document or account or refuses to allow copies to be taken in accordance with the provisions of Sec. 13 ; or]

(e) acts in contravention of the provisions of this Act or the rules made thereunder,

shall, without prejudice to his liability under any other law for the time being in force, and in addition to the recovery of tax or any other dues payable by him under this Act, on conviction, be punishable with fine which may extend to two thousand rupees and where the default is a continuing one, to a further fine which may extend to Rs. 50 for every day after the first during which the default continues :

³[Provided that in the event of a second or subsequent conviction under Cl. (a) of this sub-section, the minimum punishment to be awarded shall be a fine of five hundred rupees or the amount of tax involved in the offence, whichever is less.]

(2) Notwithstanding anything in sub-section (1), any person who wilfully—

(a) submits a false return of turnover under this Act, or

⁴[(aa) uses any goods purchased after payment of the tax at concessional rate, or without payment of any tax, under Sec. 4-B for a purpose other than that for which a recognition certificate was granted under that section, or otherwise disposes of such goods ; or

(aad) being liable to pay the tax under this Act, fails to submit without reasonable cause return of his turnover under the provisions of this Act, or the rules thereunder or fails to deposit the tax before or alongwith the return as provided in sub-section (1-A) of Sec. 7, or]

1. Ins. by U. P. Act No. 1 of 1973.

2. Subs. by U. P. Act No. XI of 1969 (w.e.f. 1-10-1969).

3. Ins. by Act No. XI of 1969 (w.e.f. 1-10-1969).

4. Ibid.

(b) maintains or produces false accounts, registers or documents; or

(bb) [* * *]¹

(c) issues or furnishes a false certificate or declaration by reason of which a tax on sale or purchase ceases to be leviable under this Act or the rules made thereunder; or

(d) makes a false verification or declaration on an application for registration or in connection with any other proceeding under this Act; or

(e) evades payment of the tax which he is liable to pay under this Act; or

²[(f) obstructs or prevents an officer empowered under Sec. 13 from performing any of the functions specified in sub-sections (2), (3), (4), (4-A) and Cl. (a) of sub-section (5) of Sec. 13 and in sub-section (1) of Sec. 13-A; or]

³[(ff) tampers with any seal put under sub-section (4-A) of Sec. 13; or]

(g) demands or charges on the sale of any goods any tax, as purchase or sales tax, not due under the provisions of this Act; or

⁴[(gg) obstruct or prevents the officer incharge of a check post or barrier established under Sec. 28 from performing any of his functions under this Act; or]

(h) refuses or neglects to furnish any information which may be in his knowledge or possession and which he has been required to furnish for the purpose of this Act, or furnishes information which is false in any material particulars; or

¹[(i) carries or on continues to carry on business as a dealer without furnishing the security demanded under Sec. 8-G;]

shall without prejudice to his liability under any other law for the time being in force and in addition to the recovery of tax or any other dues payable by him under this Act, on conviction, be punishable with simple imprisonment which may extend to one year or with fine, or both and where the default is a continuing one, to a further fine which may extend to Rs. 100 for every day after the first day during which the default continues:

⁵[Provided that in the event of a second or subsequent conviction, the minimum punishment to be awarded shall be simple imprisonment for a term of three months.]

(3) No court shall take cognizance of any offence under this Act or under the rules made thereunder except with the previous sanction of the

1. Omitted by U. P. Act No. 1 of 1973.

2. Subs. by Act No. XI of 1969 (w.e.f. 1-10-1969).

3. Ins. by *ibid*.

4. Ins. by U. P. Act No. 1 of 1973.

5. Ins. by the U. P. Taxation Laws (Amendment) Act, 1969 (U. P. Act No. XI of 1969) (w.e.f. 1st October, 1969).

Commissioner of Sales-tax, and no court inferior to that of a Magistrate of the 1st class shall try any such offence.

14-A. Offences by companies.—(1) If the person committing an offence under this Act is a company, the company as well as every person incharge of, and responsible to, the company for the conduct of its business at the time of commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of, any director, manager, managing agent or any other officer of the company, such director, manager, managing agent or such other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

- (a) "company" means any body corporate and includes a firm or other association of individuals ; and
- (b) "director" in relation to a firm means a partner in the firm.]

15. Composition of offences.—The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence under this Act by way of composition of such offence—

- (a) where the offence consists of a failure to pay any tax recoverable under this Act, a sum of money not exceeding double the amount of tax in addition to the tax so recoverable ;
- (b) where the offence consist of an evasion of any tax recoverable under this Act, a sum of money not exceeding Rs. 500 or double the amount of the tax recoverable, whichever is greater in addition to the amount of the tax recoverable ;
- (bb) ²[Omitted].
- (c) in other cases a sum not exceeding Rs. 1,000.

15-A. Penalties in certain cases.—(1) If the assessing authority is satisfied that any dealer or other person—

- (a) has, without reasonable cause, failed to furnish the return of his turnover or to furnish it within the time allowed and in the manner prescribed, or to deposit the tax due under this Act before furnishing the return or alongwith the return, as required under the provisions of this Act ; or

1. Ins. by U. P. Act No. 1 of 1973.
 2. Omitted by U. P. Act No. 1 of 1973.
 3. Subs. by *ibid*.

- (b) has submitted a false return of turnover under this Act ; or
- (c) has concealed the particulars of his turnover or has deliberately furnished inaccurate particulars of such turnover ; or
- (d) has maintained or produced false accounts, registers or documents ; or
- (e) has, without reasonable cause, failed to pay, within the time allowed, the tax assessed on him ; or
- (f) fails to issue a bill or cash memo in accordance with the provisions of sub-section (4) of Sec. 8-A ; or
- (g) being liable for registration under this Act, carries on or continues to carry on business without obtaining registration or without furnishing the security demanded under Sec. 8-C ; or
- (h) makes a false verification or declaration on an application for registration or in connection with any other proceeding under this Act ; or
- (i) refuses to permit or refuses or neglects to produce for inspection or examination any book, document or account, or refuses to allow copies to be taken in accordance with the provisions of Sec. 13 ; or
- (j) obstructs or prevents an officer empowered under Sec. 13 or the officer in charge of a check post or barrier established under Sec. 28 from performing any of his functions under this Act ; or
- (k) refuses or neglects to furnish any information which may be in his knowledge or possession and which he has been required to furnish for the purposes of this Act, or furnishes information which is false in any material particulars ; or
- (l) issues or furnishes a false certificate or declaration by reason of which a tax on sale or purchase ceases to be leviable under this Act or the rules made thereunder ; or
- (m) makes use of a prescribed form of declaration or certificate which has not been obtained by him or by his principal or agent in accordance with the provisions of this Act or the rules made thereunder ; or
- (n) close or leaves his place of business with a view to prevent inspection under this Act or the rules made thereunder ; or
- (o) imports or transports or attempts to import or transport any goods in contravention of the provisions of Sec. 28-A or Sec. 28-C ; or
- (p) fails or refuses to stop or to keep stationary his vehicle or vessel when asked to do so by the officer in charge of a check post or barrier established under Sec. 28 or by an officer empowered under Sec. 13 ; or
- (q) fails to obtain transit pass or to deliver the same, as provided in Sec. 28-B ; or
- (r) otherwise acts in contravention of the provision of this Act or the rules made thereunder ;

it may, after such inquiry, if any, as it may deem necessary, direct that such dealer or person shall pay, by way of penalty, in addition to the tax, if any, payable by him—

- (i) in a case referred to in Cl. (a), Cl. (b) or Cl. (e), a sum not less than ten per cent. but not exceeding twenty-five per cent. of the tax due if the tax due is up to ten thousand rupees and fifty per cent. of the tax due if the tax due is above ten thousand rupees ;
- (ii) in a case referred to in Cl. (c), Cl. (d), Cl. (h), Cl. (l), Cl. (m) or Cl. (o), a sum not less than fifty per cent., but not exceeding one and one-half times, of the amount of tax which would thereby have been avoided ;
- (iii) in a case referred to in Cl. (f), a sum of rupees fifty or double the amount of tax involved, whichever is greater, for the first default, and rupees one hundred or four times the amount of tax involved, whichever is greater, for the second and each subsequent default ;
- (iv) in a case referred to in Cl. (g), a sum of rupees one hundred for each month or part thereof for the default during the first three months and rupees five hundred for every month or part thereof after the first three months during which the default continues ;
- (v) in a case referred to in Cl. (i), Cl. (k), Cl. (n) or Cl. (r), a sum not exceeding rupees two thousand ;
- (vi) in a case referred to in Cl. (j), a sum not exceeding rupees five thousand ; and
- (vii) in a case referred to in Cl. (p) or Cl. (q), a sum not exceeding rupees one thousand.]

(2) Any sum imposed by way of penalty under the provisions of sub-section (1) may be recovered as if it were an arrear of land revenue if it is not paid within such time, not being less than thirty days from the date of imposition of the penalty, as may be allowed by the Assessing Authority.

(3) No order shall be made under sub-section (1) unless the dealer¹ [or other person concerned] has been heard or has been given a reasonable opportunity of being heard.

(4) No prosecution under Sec. 14 shall be instituted in respect of the same facts on which a penalty imposed under this section has been paid in addition to the tax due.

(5) * * *

(6) ²[The provisions of this section shall *mutatis mutandis* be applicable to the executor, administrator and the legal representative referred to in Sec. 7-C].

16. Indemnity.—No suit, prosecution or other legal proceeding shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

1. Ins. by U. P. Act No. 1 of 1973.

². Omitted by Act No. XI of 1969 (w.e.f. 1-10-69).

Subs. by U. P. Taxation Laws (Amendment) Act, 1969 (XI of 1969), w.e.f. 1st October

17. Bar to certain proceedings.—Save as is provided in Sec. 11, no assessment made and no order passed under the Act or the rules made thereunder by the Assessing Authority shall be called into question in any court and save as is provided in Secs. 9 and 10 no appeal or application for revision or review shall lie against any such assessment or order.

18. Assessment of reconstituted or new firms and change of partnership.—(1) Every dealer discontinuing business during the course of an assessment year whose average monthly turnover for the portion of the year ending with the discontinuance of the business is not less than one-twelfth of Rs. 12,000 or of such larger amount as may be notified ¹[under sub-section (2) of Sec. 3] or whose turnover during such period is liable to tax ¹[under sub-section (3) of Sec. 3] shall, within fifteen days from the date of such discontinuance, give notice of the fact to the Assessing Authority, and shall also submit a statement of his turnover in such form and verified in such manner as may be prescribed.

Explanation.—The dissolution or reconstitution of a firm or association of persons or partition of a joint Hindu family or transfer by a dealer of his business shall be deemed to be discontinuance of business within the meaning of this sub-section.

(2) Every dealer commencing business during the course of an assessment year whose average estimated monthly turnover for the remainder of the year is not less than one-twelfth of Rs. 12,000 or of such larger amount as may be notified ¹[under sub-section (2) of Sec. 3] or whose turnover during such period is liable to tax ¹[under sub-section (3) of Sec. 3] shall, within 30 days from the expiry of the month in which business was commenced, give notice of the fact to the Assessing Authority, and shall submit a statement of his turnover at such intervals, within such period in such form and verified in such manner as may be prescribed.

(3) If the assessing authority, after such enquiry as it deems necessary is satisfied that the return or returns submitted under sub-sections (1) or (2) are correct and complete, and that the average monthly turnover is not less than the amount computed in accordance with sub-section (1) or (2), as the case may be, or the turnover of the dealer is liable to tax ¹[under sub-section (3) of Sec. 3] it shall assess the dealer on the total turnover shown in the return or returns.

(4) If no return is submitted by a dealer under sub-section (1) or (2) within the period fixed therefor, or if any return submitted by him appears to be incorrect, the Assessing Authority shall after such enquiry as it deems necessary, determine to the best of its judgment the turnover of the dealer and may assess the tax, if any, payable :

Provided that, if at the end of the assessment year, the average monthly turnover in a case falling under sub-section (1) or (2) is found to be less than the amount specified therein, the tax paid shall be refunded, except to the extent the dealer is liable to deposit it ¹[under sub-section (1) of Sec. 29-A.]

Exception.—The above proviso shall not apply to the case of a dealer whose turnover is liable to tax under Cl. (a) or (b) of the first proviso to sub-section (1) of Sec. 3.

19. Assessment of minors and incapacitated persons.—In the case of any guardian, trustee or agent or any minor or other incapacitated person

1. Subs. by U. P. Act No. 20 of 1971.

carrying on business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and recoverable from any such person or other incapacitated person, as if he were of full age and sound mind and as if he were conducting the business himself and all the provisions of the Act and the rules made thereunder shall apply accordingly.

20. Assessment of Court of Wards, etc.—In the case of business owned by a dealer whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator General, the Official Trustee or any Receiver or Manager (including any person whatever his designation who in fact manages the business on behalf of the dealer) appointed by him or under any order of a court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator-General, Official Trustee, Receiver or Manager in like manner and in the same terms as it would be leviable upon and recoverable from the dealer as if he were conducting the business himself, and all the provisions of the Act and the rules made thereunder shall apply accordingly.

21. Assessment of tax on the turnover not assessed during the year.—¹[(1) If the assessing authority has reason to believe that the whole or any part of the turnover of a dealer, for any assessment year or part thereof, has escaped assessment to tax or has been under-assessed or has been assessed to tax at a rate lower than that at which it is assessable under this Act, or any deductions or exemptions have been wrongly allowed in respect thereof, the assessing authority may, after issuing notice to the dealer and making such inquiry as it may consider necessary assess or re-assess the dealer or tax according to law:]

Provided that the tax shall be charged at the rate at which it would have been charged had the turnover not escaped assessment, or full assessment, as the case may be.

Explanation.—Nothing in this sub-section shall be deemed to prevent the Assessing Authority from making an assessment to the best of its judgment.

(2) No order of assessment under sub-section (1) or under any other provision of this Act shall be made for any assessment year after the expiry of four years from the end of such year :

Provided that where the notice under sub-section (1) has been served within such four years the assessment or re-assessment to be made in pursuance of such notice may be made within one year of the date of the service of the notice even if the period of four years is thereby exceeded :

Provided further that nothing contained in this section limiting the time within which any assessment or re-assessment may be made, shall apply to an assessment or re-assessment made in consequence of, or to give effect to any finding or direction contained in ²[an order under Sec. 9, ¹[Sec. 10, Sec. 11 or Sec. 30] or any order passed by the Supreme Court under Art. 32, Art. 132, Art. 133, Art. 136 or Art. 137 or by the High Court under Art. 226 or Art. 227 of the Constitution].

Explanation.—Where the assessment proceedings relating to any dealer remained stayed under the orders of ³[any Court or authority] the period

1. Subs. by U. P. Act No. 1 of 1973 and be deemed always to have been so substituted.

2. Subs. by U. P. Act No. 20 of 1971;

3. Subs. by Act No. 17 of 1974 and shall be deemed always to have been substituted.

during which the proceedings remained stayed shall be excluded in computing the period of limitation for assessment provided under this sub-section.

22. Rectification of mistakes.—¹[(1) The assessing, appellate, revising or additional revising authority may, at any time within three years from the date of any order passed by it, rectify any mistake apparent on the record] :

Provided that no such rectification, which has the effect of enhancing the assessment shall be made unless the authority concerned has given notice to the dealer of his intention to do so and has allowed him a reasonable opportunity of being heard,

(2) Where such rectification has the effect of enhancing the assessment, the authority concerned shall serve on the dealer a revised notice of demand in the prescribed form and therefrom all the provisions of the Act and the rules framed thereunder shall apply as if such notice had been served in the first instance.

23. Certain information to be confidential.—(1) All particulars contained in any statement made, return furnished or documents produced under the provisions of the Act or of the rules made thereunder, or in any evidence given or affidavit or deposition made, in the course of any proceedings under the Act or the rules made thereunder, or in any record of any proceedings relating to the recovery of a demand, prepared for the purpose of the Act or the rules made thereunder, shall be treated as confidential.

(2) Nothing in sub-section (1) shall apply to the disclosure of any such particulars—

¹[(i) for the purpose of any investigation of, or prosecution for, any offence under this Act or under the Indian Penal Code, 1860, or under any other enactment for the time being in force ; or

(ii) to any person acting in the execution of the Act or the rules made thereunder, where it is necessary to disclose the same to him for the purposes of the Act or the rules made thereunder ; or

(iii) occasioned by the lawful employment under the Act or the rules made thereunder of any process for the recovery of any demand ; or

(iv) to a civil court in any suit to which the Government are a party, which relates to any matter arising out of any proceedings under the Act or the rules made thereunder ; or

(v) occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899, to impound an insufficiently stamped document ; or

1. Subs by UP Act No. 1 of 1973.

(vi) to an officer of Central Government, or the Government of any State for the purpose of enabling that Government to levy or realize any tax imposed by it ; ¹[or]

²[(vii) to an Officer of the Central or the State Government for purposes of making any inquiry against any Government servant ; or

(viii) for purposes of audit of public accounts.].

24. Power to make rules.—(1) The State Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) all matters expressly required or allowed by this Act to be prescribed ;

(b) the licensing of persons engaged in the sale or purchase of goods and the imposing of conditions in respect of the same for the purpose of enforcing the provisions of this Act and fees for licences ;

(c) the determination of turnover for the purpose of assessment of tax under this Act ;

(d) Compelling the submission of returns and the production of documents and enforcing the attendance of persons and examining them on oath or affirmation ;

(e) the appointment, duties and powers of officers appointed for the purpose of enforcing the provisions of this Act ;

(f) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act ;

(ff) [*Deleted* ;]

(g) refunds of amounts deposited ³[under sub-section (1) of Sec. 29-A] the procedure for such refunds and the period within which they may be made ; ⁴[* * * *]

⁵[(gg) the manner of putting seals under sub-section (4-A) of Sec. 13 and the manner in which and by whom the same shall be removed and for the custody of sealed property and other goods and documents referred to in that sub-section ;

(ggg) the custody of the goods seized under Sec. 13-A ; and]

(h) the matters which are to be or may be prescribed.

(3) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication for a period of not less than four weeks :

¹[Provided that if the State Government is satisfied that circumstances exist which render it necessary for it to take immediate action, it may make any rule without such previous publication.

1. Subs by UP Act No. 1 of 1973.

2. Ins. by *ibid*.

3. Subs. by U. P. Act No 20 of 1971.

4. Omitted by Act No. XI of 1969 (w. e. f. 1-10-1969).

5. Ins. by *ibid*.

(4) All rules made under this section shall be published in the *Gazette* and upon such publication shall have effect immediately as if enacted in this Act.

(5) All rules made under this Act shall be laid for not less than fifteen days before the Legislature as soon as possible after they are made and shall be subject to such modifications as the Legislature may make during the session in which they were so laid.

25. [Deleted.]

26. **Application of the Act to the merged States.**—¹[For the purposes of assessment of tax every dealer who, on the first day of January, 1950, has been carrying on the business of buying or selling or supplying goods in the merged States of Banaras, Rampur or Tehri-Garhwal, shall, notwithstanding anything in this Act, be deemed to have been a dealer commencing business during the course of an assessment year and the provisions of Sec. 18 shall *mutatis mutandis* apply to him].

27. [Deleted.]

²[28. **Establishment of check posts and barriers.**—The State Government, if it is of opinion that it is necessary so to do with a view to preventing evasion of tax or other dues payable under this Act in respect of the sale of goods within the State after their import into the State, may by notification in the *Gazette* direct the establishment of check posts or barriers at such places within the State as may be specified in the notification.]

³[28-A. **Import or receipt of goods by road from outside the State against declaration.**—(1) (a) Any person, who seeks to import by road into the State from any place outside the State such goods, which exceed such quantity, measure or value as the State Government may, by notification in the *Gazette*, specify or to whom such goods are sought to be sent by road into the State from any place outside the State, shall furnish to the exporting dealer or the sender of the goods, as the case may be (hereinafter in this section referred to as the consignor), a declaration in the prescribed form in two copies, duly filled in and signed by him.

(b) The forms of declaration may be obtained by any person on payment of the prescribed fee from the assessing authority having jurisdiction over the area where his principal place of business is situated or, in case no business is carried on by him where he ordinarily resides.

(2) The driver or other person in charge of any vehicle carrying goods as aforesaid shall obtain from the consignor the copies of the declaration referred to in sub-section (1), verified in the prescribed manner by the consignor, and such other documents, containing such particulars, as may be prescribed, and carry the same with him and shall, before crossing any check post or barrier established under Sec. 28, deliver to the officer in charge thereof one of the copies of the said declaration and deliver the other copy and the remaining documents alongwith the goods to the person importing the goods or the person to whom the goods are sent, as the case may be (hereinafter in this section referred to as

1. Subs. by the U. P. Taxation Laws (Amendment) Act, 1969 (U. P. Act No. XI of 1969) w. e. f. 1-10-1969.

2. Subs. by U. P. Act No. 1 of 1973.

3. Sections 28-A, 28-B, 28-C and 28-D inserted by U. P. Act No. 1 of 1973.

the consignee). The officer in charge of the check post or barrier to whom a copy of the declaration is delivered, shall grant a receipt therefor and it shall not be necessary for the driver or other person in charge of the vehicle to deliver a copy of the declaration at any other check post or barrier that he may cross if he shows to the officer in charge thereof such receipt.

(3) The driver or other person in charge of any such vehicle shall stop the vehicle at every such check post or barrier or, when so required by an officer authorised under sub-section (2) of Sec. 13, at any other place, and keep it stationary for so long as may be required by the officer in charge of the check post or barrier or the officer authorised under sub-section (2) of Sec. 13, as the case may be, and allow him to search the vehicle and inspect the goods and all documents referred to in sub-section (2), and shall, if so, required, give him his name and address and the names and addresses of the owner of the vehicle and of the consignor and the consignee of the goods.

(4) The officer in charge of the check post or barrier or the officer authorised under sub-section (2) of Sec. 13, as the case may be, shall have the power to detain or seize such of the goods in the vehicle as exceed the quantity, measure or value specified in the notification under sub-section (1) and—

- (a) as are not shown in the documents referred to in sub-section (2) or in respect whereof there are no such documents; or
- (b) in respect whereof the said documents are false or are reasonably suspected to be false,

and may also detain or seize any of the said documents.

(5) The consignee shall preserve the copy of the declaration and other documents delivered to him under sub-section (2) for such period as may be prescribed and produce them before the assessing authority whenever within that period demanded by it, and where such consignee contends that the goods were not sold by him within the State after their being brought into the State but were either consumed by him or were sold in the course of inter-State trade or commerce or in the course of export out of India, the assessing authority may call for such other information and documents as it thinks fit.

28-B. Transit of goods by road through the State and issue of transit pass.—When a vehicle coming from any place outside the State and bound for any other place outside the State passes through the State, the driver or other person in charge of such vehicle shall obtain in the prescribed manner a transit pass from the officer in charge of the first check post or barrier after his entry into the State and deliver it to the officer in charge of the last check post or barrier before his exit from the State, failing which it shall be presumed that the goods carried thereby have been sold within the State by the owner or person in charge of the vehicle.

28-C. Regulation of delivery and carrying the goods away from Railway Station, etc.—(1) Any person who seeks to import by rail, river or air into the State from any place outside the State such goods which exceed such quantity, measure or value as the State Government may, by notification under sub-section (1) of Sec. 28-A specify, or to whom such goods are sought to be sent as aforesaid, shall not—

- (a) obtain or cause to be obtained delivery thereof unless he furnishes or causes to be furnished to such officer as may be

authorised in this behalf by the State Government a declaration in the prescribed form duly filled in and signed by him in two copies, for endorsement by such officer ;

(b) after taking delivery, carry the goods away from the railway station, steamer or boat station or airport, as the case may be, unless he carries with him the said copies of the declaration duly endorsed by the officer referred to in Cl. (a).

(2) The provisions of sub-sections (3), (4) and (5) of Sec. 28-A relating to the search of any vehicle carrying goods referred to in sub-section (1) of that section and to the detention or seizure of such goods and the preservation and production of the declaration referred to therein shall, *mutatis mutandis*, apply in relation to any vehicle carrying goods referred to in sub-section (1) and to any declaration relating thereto.

(3) Nothing in this section or in Sec. 28-A, shall be construed to impose any obligation on any Railway Administration or railway servant or to empower any search, detention or seizure of any goods while on a railway as defined in the Indian Railways Act, 1890.

28-D. Applicability of the provisions of Sec. 13 or 13-A.—The provisions of sub-sections (3) and (3-A) of Sec. 13 or sub-sections (2) to (9) of Sec. 3-A, as the case may be, shall, *mutatis mutandis*, apply in relation to the goods or documents seized or produced under Sec. 28-A or Sec. 28-G.]

¹[29. Refunds—²[(1)] The assessing authority shall, in the manner prescribed, refund to a dealer any amount of tax, fees or other dues paid in excess of the amount due from him under this Act :

Provided that the amount found to be refundable shall first be applied towards the tax or any other amount outstanding against the dealer and only the balance, if any, shall be refunded.]

²[(2) If the amount found to be refundable in accordance with sub-section (1) is not refunded as aforesaid within a period of six months from the date of the order by virtue of which the amount is to be refunded, or from the commencement of the Uttar Pradesh Sale Tax (Amendment) Act, 1973, whichever is later, the dealer shall be entitled to simple interest at the rate of six per cent. per annum from the date of such order or, as the case may be, the date of such commencement to the date of the refund.

Explanation.—The date of refund shall be deemed to be the date on which intimation regarding preparation of the refund voucher is sent to the dealer in the manner prescribed.]

³[29-A. Procedure for disbursement of amounts wrongly realised by dealer as tax.—(1) Where any amount is realised from any person by any dealer purporting to do so by way of realisation of tax on the sale of any goods to such person, such dealer shall deposit the entire amount so realised into the Government Treasury, within such period as may be prescribed, notwithstanding that the dealer is not liable to pay such amount as tax or that only a part of it is due from him as tax under this Act,

(2) Any amount deposited by any dealer under sub-section (1) shall, to the extent it is not due as tax, be held by the State Government in trust for the person from whom it was realised by the dealer, or for his legal

1. Section 29 subs. by the U. P. Sales Tax (Amendment) Act, 1970 (U. P. Act No. 3 of 1971) w. e. f. 1st October, 1970.

2. Existing Sec. 29 re-numbered as sub-section (1) and sub-section (2) inserted by U. P. Act No. 1 of 1973.

3. Subs. by U. P. Act No. 20 of 1971.

representatives, and the deposit shall discharge such dealer of the liability in respect thereof to the extent of the deposit.

(3) Where any amount is deposited by any dealer under sub-section (1), such amount or any part thereof shall, on a claim being made in that behalf in such form as may be prescribed, be refunded, in the manner prescribed, to the person from whom such dealer had actually realised such amount or part, or to his legal representatives, and to no other person :

Provided that no such claim shall be entertained after the expiry of three years from the date of the order of assessment or one year from the date of the final order on appeal, revision or reference, if any, in respect thereof, whichever is later.

Explanation.—The expression 'final order on appeal, revision or reference' includes an order passed by the Supreme Court under Art. 32, Art. 132, Art. 133, Art. 136 or Art. 137, or by the High Court under Art. 226 or Art. 227 of the Constitution.]

1[29-B. Reimbursement in respect of declared goods.—(1) Where any tax has been levied under this Act in respect of the sale or purchase of any goods referred to in Sec. 14 of the Central Sales Tax Act, 1956, and such goods are subsequently sold in the course of inter-State trade or commerce, and tax has been paid under the said Central Act in respect of the sale of such goods in the course of inter-State trade or commerce, the tax levied under this Act may, on an application being made in writing to the assessing authority within six months from the date on which the tax was so paid or the date of commencement of the Uttar Pradesh Sales Tax (Amendment) Act, 1973, whichever is later, be re-imbursed to the person making such sale in the course of inter-State trade or commerce.

(2) Where the assessing authority is satisfied that the application is maintainable under sub-section (1), it shall in the manner prescribed reimburse to the applicant the amount of such tax and, in any other case, shall reject the application :

Provided that no such application shall be rejected wholly or in part except after the applicant has been given a reasonable opportunity of being heard :

Provided further, that the amount found to be re-imbursible shall first be applied towards the tax or any other amount outstanding against the applicant under this Act, and only the balance, if any, shall be re-imbursed.]

30. Power to set aside an *ex parte* order.—In any case in which an assessment order is passed *ex parte*, the dealer may apply to the Assessing Authority within thirty days of the service of the order to set aside such order and re-open the case ; and if such authority is satisfied that the applicant did not receive notice or was prevented by sufficient cause from appearing on the date fixed, it may set aside the order and reopen the case for hearing :

Provided that no such application for setting aside an *ex parte* assessment order shall be entertained unless it is accompanied by satisfactory proof of the payment of the amount of tax admitted by the dealer to be due.

1. Ins. by U. P. Act No. 1 of 1973,

31. (1) Where any dealer has, in accordance with the provisions of Sec. 7, as it stood prior to its amendment by Sec. 7 of U. P. Act XIX of 1956, opted to be assessed to tax on the basis of the turnover of the previous year, he shall be assessed to tax at such rates as are prevalent during the year for which assessment is made, and if the rates of tax on any goods or class of goods are altered during such assessment year, the dealer, in respect of the turnover of such goods, shall be liable to pay tax at the altered rates, as if the altered rates were in force during the previous year also proportionately for the same number of days as they are in force during the assessment year.

(2) Notwithstanding any judgment, decree or order of any court, all assessments or orders made, actions or proceedings taken, directions issued, jurisdictions exercised or tax levied or collected by any officer or authority purporting to act under the provisions of sub-section (1) of Sec. 7, as it stood prior to its amendment by Sec. 7 of the U. P. Act XIX of 1956, shall be deemed to be good and valid in law as if such assessments, orders, actions, proceedings, directions, jurisdictions and tax have been duly made, taken, issued, exercised, levied or collected, as the case may be, under or in accordance with the said provisions of this Act, as amended by the Uttar Pradesh Bikri Kar (Sanshodhan) Adhiniyam, 1962 (Act III of 1963) and as if the amendment so made had been in force on all material dates.

Explanation.—For the purposes of this section the expression 'previous year' shall have the meaning assigned to it in sub-clause (ii) of Cl. (j) of Sec. 2 of this Act, as it stood prior to its amendment by Sec. 2 of the U. P. Act XIX of 1956.

32. Fees.—(1) Subject to the provisions of sub-section (3), the fee on—

- (a) memorandum of appeals under Sec. 9 ;
- (b) applications for revision under Sec. 10, including applications for stay of realisation of tax, fee or penalty ; and
- (c) other applications under this Act ;

filed or moved on or after the twentieth day of July, 1961, whether assessment proceedings were initiated before or after the said date, shall be payable as mentioned below, and be deemed to be so payable with effect from the aforementioned date as if the amendment of this Act by the Uttar Pradesh Bikri Kar (Sanshodhan) Adhiniyam, 1962 (III of 1963), had been in force on all material dates, anything to the contrary contained in any other law, decree or order of a court notwithstanding :

- (i) On a memorandum of appeal under Sec. 9. One per cent. of the amount of tax, fee or penalty in dispute, subject to a minimum of one rupee and a maximum of fifty rupees.
- (ii) On an application for revision under Sec. 10 not being an application for stay of realisation of tax, fee or penalty. Five per cent. of the amount of tax, fee or penalty in dispute, subject to a minimum of five rupees and a maximum of one hundred rupees.

(iii) On any other application—

- | | |
|---|-------------|
| (a) When addressed to the Commissioner of Sales Tax or the Revising Authority or any Additional Revising Authority. | Two rupees. |
| (b) When presented to any other officer or authority. | One rupee. |

(2) The fees referred to in sub-section (1) shall be payable either by affixing court-fee stamps or by attaching treasury challan showing deposit of the required amount of fee payable in respect of the same in the treasury.

(3) No fee shall be payable in respect of—

- an application presented by the Commissioner of Sales Tax or an Assessing Authority or any other officer or authority appointed under this Act or the rules made thereunder ;
- an application in which only information is sought and in which no specific relief is prayed for ; and
- an application for adjournment of hearing.

33. Further provisions regarding recovery.—In respect of any sum recoverable under this Act as arrears of land revenue the Assessing Authority may forward to the Collector a certificate under his signature specifying the sum due. Such certificate shall be conclusive evidence of the existence of the liability, of its amount, and of the person who is liable, and the Collector on receipt of the certificate shall proceed to recover from such person the amount specified therein as if it were an arrear of land revenue :

Provided that without prejudice to the powers conferred by this section, the Collector shall, for the purposes of recovering the amount specified in the certificate, have also all the powers which—

- a Collector has under the Revenue Recovery Act, 1890 ; and
- a Civil Court has under the Code of Civil Procedure, 1908, for the purpose of recovery of an amount due under a decree.

Explanation.—The expression 'Collector' includes an Additional Collector or any other officer authorised to exercise the powers of a Collector under the law relating to land revenue for the time being in force in the States.

[34. Transfer to defraud revenue void.—(1) Where, during the pendency of any proceedings under this Act, any person liable to pay any tax or other dues creates a charge on, or transfers, any immovable property belonging to him in favour of any other person with the intention of defrauding any such tax or other dues, such charge or transfer shall be void as against any claim in respect of any tax or other dues payable by such person as a result of the completion of the said proceedings :

Provided that nothing in this section shall impair the rights of a transferee in good faith and for consideration.

(2) Nothing in sub-section (1) shall apply to a charge or transfer in favour of a banking company as defined in the Banking Regulation Act, 1949 (Act X of 1949), or any other financial institution specified by the State Government by notification in this behalf.]

L. Added by U. P. Act No. 1 of 1973.

[THE FIRST SCHEDULE

(See Sec. 3-A)

"M" stands for sale by the manufacturer in Uttar Pradesh.
 "I" stands for sale by the importer in Uttar Pradesh.

Serial No.	Description of goods	Point at which tax is levied
I	II	III
² [1	Agricultural implements, other than implements worked by human or animal power and water pumps, but including their parts and accessories other than tyres and tubes ;	M or I
³ [2	All arms, including rifles, revolvers, pistols, parts and accessories thereof and ammunition for the same but excluding <i>khukhri</i> , <i>bhala</i> , <i>chhura</i> and <i>talwar</i> .]	M or I
3	All clocks, time-pieces and watches, and parts and accessories thereof other than straps and chains of watches.	M or I
4	All kinds of lubricants	...
5	Atta, Maida and Suji	...
		Sale by Roller Flour Mills including Chakkies or by Importer.
6	Ball point pencils and propelling pencils	...
		M or I
³ [7	<i>Bhang</i> , <i>ganja</i> , opium and <i>charas</i>	...
		Sale to consumer.]
8	Bicycles, tricycles, rikshaws and perambulators, and parts and accessories thereof, other than tyres and tubes.	M or I
9	Binoculars, telescope and opera glasses	...
		M or I
10	Bitumen, road tar and their such compounds and products which are ordinarily used for surface-dressing and waterproofing.	M or I
11	Bones	...
		Sale to consumer.
³ [12	Polishes of all kinds	...
		M or I]
³ [13	Bricks, fire-bricks, brick-bats and brick-ballast.]	M or I
14	Butter and Cream (other than that sold in sealed containers).	M or I
15	Buttons	M or I

1. Ins. by U. P. Act No. 20 of 1971.

2. Subs. by U. P. Act No. 17 of 1974 and shall be deemed always have been substituted.

3. Subs. by U. P. Act No. 1 of 1973.

I	II	III
16	Card-board and straw-board	M or I
17	Carpets of all kinds, except cotton carpets and pile <i>durries</i> .]	M or I
18	Caustic Soda	M or I
19	Cement—	
	(a) if imported from outside U. P.	Sale by stockists appointed by the State Trading Corporation of India to take delivery of imported cement.
	(b) if manufactured in U. P.	Sale by manufacturer.]
20	Cement, other than that covered by item 19 above, but including white cement, high alumina cement, cement sheets (plain or corrugated), cement <i>jalis</i> and cement waterproofing compounds.]	M or I
21	Chemicals of all kinds including fuel gases such as Burshane and Indane but excluding Soda Ash and Caustic Soda.	M or I
22	Cigarette cases and lighters	M or I
23	Cinematographic equipment including Cameras, Projectors and Sound-recording and reproducing equipments, lenses, films, and parts and accessories required for use therewith.	M or I
24	Coffee, Cocoa and Chicory	M or I
25	Corn Flakes, Wheat Flakes and Custard...	M or I
26	Cosmetics and Toilet requisites including—	M or I
	(a) Hair clips, hair pins, hair curlers, hair-flowers, hair nets and choties, hair oils, hair creams, hair fixers, hair brushes and combs other than horn combs, hair dyes, hair darkeners and hair tonics, shampoos and hair-lotions, illianbr-tine, pomade and vaseline ;	
	(b) Tooth pastes, tooth powder and other dentifrices, tooth brushes, tongue cleaners, mouth-washes and deodorants and missi;	

I

II

III

(c) Alta, lipsticks, nail polish, surma, maskara, beauty-boxes, nail brush, talcum and other powders for face and skin, powder puffs, snows and creams (facial), toilet sets (with or without contents), scent spray, depilatories, blemish-removers, cleansing milk, cytex, Eau-de-cologne, eye-lash brushes, toilet sponges, solid colognes, lavender water, washing cream, beauty milk, deodorising packages for bath rooms, complexion rouge, nail-cutters, sanitary towels;

(d) Shaving sets (with or without contents), safety razors, shaving blades, shaving brushes, shaving soaps and creams, shaving alum stones and after-shave lotions and creams.

- | | | | |
|-------------------|--|-----|-------------------|
| 27 | Cotton Sewing Thread | ... | Sale to consumer. |
| 28 | Cotton Waste | ... | M or I |
| 29 | Crockery, Cutlery, China-ware, stone-glazed ware and porcelain ware. | | M or I |
| ¹ [30] | Dictaphones, tape-recorders and other similar apparatus for recording sound and tapes, parts and accessories thereof.] | | M or I |
| 31 | Dyes and Colours and compositions thereof, including Ingur and Sindoor, both imitation and real. | | |
| ² [32] | All electrical goods, instruments, apparatus, appliances, and all such articles the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, fluorescent tubes (including their starters, chokes, fixtures, fittings and accessories, electrical earthenware and porcelain, and all other accessories and component parts, whether sold as a whole or in parts but excluding electrical equipment, plants and their accessories required for generation, distribution or transmission of electrical energy and electric motors and parts thereof.] | | |

1. Subs. by U. P. Act No. 1 of 1973.

2. Subs. by U. P. Act No. 11 of 1972.

I	II	III
33	Electrical equipments, plants and their accessories, required for generation, distribution and transmission of electric energy, and electric motors and parts thereof.	M or I
34	Firewood	... Sale by Forest Department or private owners of forest or by importer.
¹ [35	Foam rubber products, rubberised coir and fibre-foam products.]	M or I
36	Fountain Pens	... M or I
37	Furniture other than iron and steel furniture	M or I
38	Gas Lanterns, Petromax and Stoves, and parts and accessories thereof.	M or I
39	Glass-wares other than hurricane lantern chimneys, optical lenses and bottles.	M or I
¹ [40	Gramophones, record-players, record changers, parts and accessories thereof and gramophone records and gramophone needles.]	M or I
41	Groundnut Oil	... M or I
42	Hard-Board including fibre-sheets, leather-board, plywood and decorative laminates.	M or I
43	Hoses of all kinds—rubber, plastic or canvas	M or I
44	² [* * *]	
45	Iron and Steel Safes and almirahs	... M or I
46	Iron and Steel furniture other than iron and steel safes and almirahs.	M or I
47	Ivory goods	... M or I
48	Jute and Hemp goods	... M or I
49	Kerosene Oil	... M or I
50	Khandsari Molasses	... M or I
51	Khandsari Sugar on which additional excise duty is not leviable under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, or, if leviable, it has specifically been exempted from such duty.	M or I
³ [52	Machinery and spare parts of machinery, including water pumps not being such machinery or spare-parts thereof as are taxable under any other item in this schedule.]	M or I

1. Subs. by U. P. Act No. 1 of 1973.

2. Omitted by Noti. No. ST-2-6626/X-1012-1972, dated 1-12-1973.

3. Subs. by U. P. Act. No. 17 of 1974 and shall be deemed always to have been substituted.

I	II	III
1[53 Matches, empty match-boxes, match splints and match-veneers.]		M or I
1[54 Mattresses, cushions and pillows made of plastic or mixture thereof.]		M or I
55 Medicines and Pharmaceutical preparations, insecticides and pesticides.		M or I
56 Milk Powder, Condensed milk, Baby milk, Baby foods and all other food stuffs or products, whether used as such or after mixing them with any other foodstuff or beverage, when sold in sealed or tinned containers.		M or I
57 2[* * *]		
1[58 Mill stores and hardwares excluding iron or steel wires, but including iron or steel goods not covered by any other item in this Schedule or by any notification issued under any other provision of this Act.]		M or I
1[59 Motor cycles and motor cycle combinations, motor-scooters and motorettes, and tyres and tubes and parts and accessories of motor-cycles, motor-cycle combinations, motor-scooters and motorettes.]		M or I
60 Motor cycles and motor cycle combinations, motor scooters and motorettes, and tyres and tubes and spare parts of motor cycles, motor scooters and motorettes.		M or I
61 Motor tyres and tubes and spare parts of motor vehicles, not being such parts as are ordinarily also used for purposes other than as parts of motor vehicles, and articles adapted for use as accessories of motor vehicles, motor cars, motor taxi cabs, motor cycles and motor cycle combinations, motor scooters and motorettes, motor omnibuses, motor vans and motor lorries.		M or I
1[62 Motor vehicles including chassis of motor vehicles, and motor bodies of all shapes or designs, including motor-caravans and tankers, whether built on chassis or separately.		Sale to consumer or Hire Purchase company financing the purchase by the consumer.]

1. Subs. by U. P. Act No. 1 of 1973.

2. Omitted by Nori. No. ST-2-6626/X-1012-1972, dated 1-12-73.

I	II	III
63	Newsprint ...	M or I
64	Oils of all kinds other than (i) edible oils manufactured on <i>ghanies</i> by human or animal power, and (ii) perfumed hair oils.	M or I
65	Ornamented glass bangles (including cut glass bangles).	M or I
66	Ornaments made of gold or silver with or without any other alloy and ornaments made of gold and silver with or without any other alloy and jewellery.	Sale to consumer.
1[67	Paints and varnishes and all materials used in painting or varnishing, other than those covered by any other item in this Schedule.]	M or I
2[68	Paper of all kinds including hand-made paper, whether meant for writing, printing, copying, packing or for any other purpose.]	M or I
69	Pearls including cultured pearls, precious and semi-precious stones, both real and artificial.	M or I
70	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.	M or I
71	Picnic sets with or without contents ...	Sale by manufacturer, assembler or importer.
72	3[* * *]	
73	Plain glass bangles ...	M or I
74	Plastic buckets, plastic basins, plastic soap cases, plastic plates, and other wares and containers made of plastic.	M or I
75	Playing cards ...	M or I
76	Pressure cookers, other than those worked by electricity.	M or I
77	Pure silk cloth, including silk <i>dhoties</i> , <i>sarees</i> and <i>chaddars</i> , other than those manufactured on handloom.	M or I

1. Subs. by U. P. Act No. 1 of 1973.

2. Subs. by U. P. Act No. 11 of 1972.

3. Omitted by Not. No. ST-2-6626/X-1012-1972, dated 1-12-73.

I	II	III
1[78	Refrigerators, air conditioning plants, water-coolers, room-coolers, and parts and accessories thereof and refrigeration materials including polystyrene foam.]	M or I
1[79	Rubber mattresses, rubber cushions and rubber pillows.]	M or I
80	Sandal-wood oil ...	M or I
81	Sanitary goods and fittings excluding pipes and their fittings.	M or I
2[82	Scents and perfumes excluding agarbatties and dhupbatties.]	M or I
83	Scissors, nut-crackers (<i>sarautas</i>), ordinary knives and <i>churis</i> , razors (<i>ustare</i>), iron made kitchen utensils and appliances, trunks, post office letter boxes, containers (including buckets, tubs and drums) made of tin or iron or steel and hair-clipping machines.	M or I
1[84	Sewing machines and parts and accessories thereof.]	M or I
85	Soap other than washing soaps ...	M or I
86	Soda ash ...	M or I
87	Soda water, lemonade and other soft beverages, when sold in sealed or tinned containers.	M or I
88	Sound transmitting equipment including telephones and loud-speakers and spare parts thereof.	M or I
2[89	Spirits and spirituous liquors of all kinds, including rectified spirit, denatured spirit, methyl alcohol and absolute alcohol, but excluding country liquor.]	M or I
89-A	3[* * *]	
90	Straps and chains of watches ...	M or I
91	Sugar products such as <i>batasha</i> , sugar-candy, <i>gatta</i> , sugar toys (<i>chini-ke-khilona</i>) and <i>illaichidana</i> .	M or I
92	Sun goggles, spectacles, frames, sun-glasses, optical lenses and attachments.	M or I
93	Sweetmeats, confectionery, fruits, vegetables, fish, meat, and edible preparations thereof, including <i>achar</i> , <i>murabba</i> , jelly, jam, syrups and squashes, when sold in sealed or tinned containers.	M or I

1. Subs. by U. P. Act No. 1 of 1973.

2. Subs. by U. P. Act No. 11 of 1972.

3. Omitted by Not. No. ST-2-6676/X-1012-1972, dated 1-12-1973.

I	II	III
94	Tea	... M or I
95	Thermos flasks	... M or I
96	Tiles of all kinds	... M or I
¹ [97	Wood and timber of all kinds and of all trees, of whatever species, including <i>Ballies</i> and Bamboos, whether growing or cut or sawn, but excluding their products and firewood.]	Sale by Forest Department or private owner of Forest or by Importer.
³ [98	Typewriters, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof including ribbons.]	M or I
² [99	Tyres and tubes, excluding rubber rings and tyres and tubes of motor-cycles, motor-scooters, motorettes and motor vehicles.]	M or I
100	Vanaspati including refined coconut oil	M or I
² [101	Articles made of gold or silver with or without any other alloy and articles made of gold and silver with or without any other alloy.]	M or I
² [102	Articles made of stainless steel ...	M or I]
103	Washing soaps and other materials used for washing purposes.	M or I
104	Wireless reception instruments and apparatus radios and radiograms, electrical valves, accumulators, amplifiers, loud-speakers and spare parts and accessories thereof.	M or I
105	Wollen carpet yarn, Rayon yarn, Filature silk yarn, handspun silk yarn, staple fibre yarn and Nylon yarn.	M or I
106	Wollen goods excluding carpet and hosiery but including knitting wool and ready-made garments made out of wollen cloth.	M or I
107	X-ray machines and part and accessories thereof.	M or I
108	Yarn of all kinds including unspun fibre used in weaving, other than handspun yarn, but excluding cotton yarn, woollen carpet yarn, filature silk yarn, staple fibre yarn and Nylon yarn.	M or I

1. Subs. by U. P. Act No. 11 of 1972.

2. Ins. by U. P. Act No. 1 of 1973.

I	II	III
¹ [109	Tractors and parts, accessories and attachments thereof, other than tyres and tubes.	M or I
110	Ice	M or I
111	Rice Polish, Rice Bran and Rice Husk	M or I
¹ [112	Electronic goods, equipment, apparatus and appliances and parts and accessories thereof.]	M or I
² [113	Beltings of all kinds	M or I
114	Bulldozers, cranes and other vehicles or machines and parts and accessories thereof, other than tyres and tubes, not included in any other item of this Schedule.	M or I
115	Cotton carpets, including pile <i>durries</i>	M or I
116	<i>Tendu</i> leaves	Sale by the State Government, Gaon Sabha, or other local authority or their agents.
117	Weights and measures made of any metal or alloy.	M or I
118	Welding rods and welding electrodes	M or I]
³ [119	Hearing Aids	M or I]

1. Ins. by U. Act No. 11 of 1972.

2. Subs. by U. P. Act No. 1 of 1973.

3. Ins. by U. P. Act No. 17 of 1974.

THE SECOND SCHEDULE

(See Sec. 3-AB)

Serial No.	Number of notification	Date
I	II	III
1 ST-905/X-	...	March 31, 1956
2 ST-906/X-	...	March 31, 1956
3 ST-907/X-	...	March 31, 1956
4 ST-908/X-	...	March 31, 1956
5 ST-912/X-	...	March 31, 1956
6 ST-3501/X-	...	May 10, 1956
7 ST-3503/X-	...	May 10, 1956
8 ST-3504/X-	...	May 10, 1956
9 ST-3472/X-	...	July 16, 1956
10 ST-3473/X-	...	July 16, 1956
11 ST-4081/X-	...	July 31, 1956
12 ST-6069/X-1097-56	...	September 30, 1956
13 ST-6510/X-953(1)-54	...	October 31, 1956
14 ST-417/X-902 (9)-52	...	January 31, 1957
15 ST-418/X-902(9)-52	...	January 31, 1957
16 ST-1417/X-902 (20-A)-56	...	January 31, 1958
16-A ST-2933/X-902 (21)-57	...	August 1, 1958
16-B ST-2934/X-902 (21)-57	...	August 1, 1958
17 ST-3687/X-960(5)-57	...	October 1, 1958
18 ST-955/X-950(1)-58	...	April 1, 1959
19 ST-1[1973-A]/X-902(7-M)-57	...	June 30, 1959
20 ST-800/X-902(8)-1958	...	September 1, 1959
21 ST-3158/X-950(1)-58	...	September 8, 1959
22 ST-4335/X-960(1)-1958	...	December 1, 1959
23 ST-1365/X-990-1956	...	April 1, 1960
² [2 3-A ST-1367/X-990-1956	...	April 1, 1960]
24 ST-2327/X-953(1)-54	...	June 1, 1960

1. Subs. by U.P. Act No. 11 of 1972 and be deemed always to have been substituted.
 2. Inserted by U. P. (Amendment) Act No. 17 of 1974.

I	II	III
25 ST-1363/X-1045(19)-1960	...	April 5, 1961
26 ST-1364/X-1045(19)-1960	...	April 5, 1961
27 ST-1365/X-1045(19)-60	...	April 5, 1961
28 ST-13227/X-902(8-CF)-59	...	September 1, 1961
29 ST-927/X-902(2)-58	...	October 1, 1961
30 ST-1281-A/X-960(4)-1 ^o 58	...	October 1, 1961
31 ST-4920/X-1035(42)-60	...	November 15, 1961
32 ST-4921/X-1035(42)-60	...	November 15, 1961
33 ST-4684/X-900(9)-61	...	November 18, 1961
34 ST-514/X-900(6)-61	...	February 13, 1962
35 ST-4907/X-900(4)-61	...	March 1, 1962
36 ST-4907-I/X-900(4)-61	...	March 1, 1962
37 ST-3391/X-1012-1962	...	July 1, 1962
38 ST-3392/X-1012-1962	...	July 1, 1962
39 ST-4562-I/X-902(7-M)-57	...	October 1, 1962
40 ST-6438/X-1012-1962	...	December 1, 1962
41 ST-501/X-953(1)-54	...	January 31, 1963
42 ST-405-I/X-1012-62	...	March 6, 1963
43 ST-187/X-900(15)-61	...	May 13, 1963
44 ST-1738/X-1012-1963	...	June 1, 1963
45 ST-3867/X-900(40)-62	...	June 28, 1963
46 ST-383/X-902(56)-56	...	March 25, 1964
47 ST-1881/X-1008(58)-59	...	June 12, 1964
48 ST-3930/X-1045(19)-60	...	July 18, 1964
49 ST-7536/X-1012(1)-64	...	December 12, 1964
50 ST-776/X-900(16)-64	...	February 16, 1965
51 ST-1470/X-902(63)-50	...	March 15, 1965
52 ST-9271-I/X-1012(1)-1964	...	April 9, 1965
53 ST-2263/X-950(1)-64	...	June 18, 1965
54 ST-4251/X-900(8)-62	...	August 17, 1965
55 ST-6552/X-900(31)-65	...	September 1, 1965
56 ST-7090/X-1012-1965	...	October 1, 1965

1. Subs. by U. P. Act No. 11 of 1972 and be deemed always to have been substituted.

I	II	III
57 ST-7091/X-1012-1965	...	October 1, 1965
58 ST-7094/X-1012-1965	...	October 1, 1965
59 ST-7095/X-1012-1965	...	October 1, 1965
60 ST-7096/X-1012-1965	...	October 1, 1965
61 ST-7098/X-1012-1965	...	October 1, 1965
62 ST-7099/X-1012-1965	...	October 1, 1965
63 ST-7100/X-1012-1965	...	October 1, 1965
64 ST-6789/X-900(18)-63	...	November 19, 1965
65 ST-8204/X-1012-65	...	December 31, 1965
66 ST-470/X-900(45)-65	...	February 1, 1966
67 ST-471/X-900(45)-65	...	February 1, 1966
68 ST-8341/X-1012-65	...	February 14, 1966
69 ST-493/X-1008(78)-1963	...	April 1, 1966
70 ST-8301/X-1008(64)-64	...	April 1, 1966
71 ST-8301-1/X-1008(64)-64	...	April 1, 1966
72 ST-1661/X-902(10)-59	...	April 1, 1966
73 ST-1435/X-900(45)-1965	...	April 1, 1966
74 ST-1645/X-1012(2)-1965	...	April 1, 1966
75 ST-1949/X-1008(78)-63	...	April 20, 1966
76 ST-1782/X-902(12)-1964	...	April 6, 1966
77 ST-3120/X-1012(4)-1965	...	July 1, 1966
78 ST-3121/X-1012(4)-1965	...	July 1, 1966
79 ST-3122/X-1012(4)-1965	...	July 1, 1966
80 ST-3123/X-1012(4)-1965	...	July 1, 1966
81 ST-3124/X-1012(4)-1965	...	July 1, 1966
82 ST-3125/X-1012(4)-1965	...	July 1, 1966
83 ST-3298/X-906(A-B-I)-1965	...	July 6, 1966
84 ST-3301/X-960(4)-66	...	July 6, 1966
85 ST-3119/X-1012(4)-1965	...	September 1, 1966
86 ST-3467/X-1012(4)-1965	...	September 30, 1966
87 ST-5621/X-900(54)-65	...	November 1, 1966
88 ST-5621-A/X-900(54)-65	...	November 1, 1966

I	II	III
89	ST-4675/X-900(59)-66	... November 1, 1966
90	ST-4124/X-950(12)-1967	... July 31, 1967
91	ST-4125/X-950(12)-1967	... July 31, 1967
92	ST-4127/X-950(12)-1967	... July 31, 1967
93	ST-4575/X-950(12)-1967	... September 20, 1967
94	ST-4575-A/X-950(12)-1967	... September 20, 1967
95	ST-7037/X-953(1)-54	... December 30, 1967
96	ST-78-A/X-902(9)-61	... February 1, 1968
97	ST-747/X-950(22)-67	... March 1, 1968
98	ST-1377/X-902(8)-65	... April 1, 1968
99	ST-1022/X-902(8)-65	... April 1, 1968
100	ST-247/X-900(12)-68	... April 1, 1968
101	ST-1920/X-950(1)-64	... May 1, 1968
102	ST-1912/X-950(1)-64	... May 1, 1968
103	ST-314/X-900(17)-68	... May 8, 1968
104	ST-1630/X-907(7-SFY)-59	... July 28, 1968
105	ST-3601/X-902(8)-65	... August 5, 1968
106	ST-3494/X-950(1)-64	... October 24, 1968
107	ST-3686/X-1008(56)-67	... November 15, 1968
108	ST-5951/X-1008(56)-67	... January 4, 1969
109	ST-1607/X-900(12)-67	... April 2, 1969
110	ST-1608/X-900(12)-67	... April 2, 1969
111	ST-3609/X-900(21)-69	... July 1, 1969
112	ST-3610/X-900(21)-69	... July 1, 1969
113	ST-3611/X-900(21)-69	... July 1, 1969
114	ST-3613/X-900(21)-69	... July 1, 1969
115	ST-3615/X-900(21)-69	... July 1, 1969
116	ST-3651/X-960(4)-66	... July 1, 1969
117	ST-2817/X-900(87)-67	... July 14, 1969
118	ST-3534/1X-900(21)-69	... July 19, 1969
119	ST-3535/X-900(21)-69	... July 19, 1969
120	ST-4678/X-900(87)-67	... July 29, 1969
121	ST-7059/X-900(21)-69	... September 1, 1969

I	II	III
122	ST—5038/X—900(71)-69	... September 17, 1969
123	ST—2399/X—900(53)-69	... September 30, 1969
124	ST—8393/X—950(22)-67	... September 30, 1969
125	ST—8490/X—900(1)-61	... September 30, 1969
126	ST—8491/X—900(1)-61	... September 30, 1969
127	ST—8492/X—900(1)-61	... September 30, 1969
128	ST—9274/X—950(22)-67	... November 7, 1969
129	ST—9707/X—900(37)-69	... December 1, 1969
130	ST—10206/X—900(21)-69	... December 8, 1969
131	ST—10369/X—900(102)-69	... January 1, 1970
132	ST—1804/X—900(71)-69	... March 10, 1970
133	ST—922/X—900(21)-69	... March 31, 1970
134	ST—1515/X—900(108)-69	... April 20, 1970
135	ST—3085/X—900(12)-67	... May 2, 1970
136	ST—3516/X—900(89)-69	... June 30, 1970
137	ST—4643/X—900(81)-68	... June 30, 1970
138	ST—4644/X—900(81)-68	... June 30, 1970
139	ST—4719/X—900(21)-69	... June 30, 1970
140	ST—4720/X—900(24)-70	... June 30, 1970
141	ST—4721/X—900(24)-70	... June 30, 1970
142	ST—2438/X—900(75)-68	... September 10, 1970
143	ST—8204/X—900(21)-69	... September 24, 1970
144	ST—871/X—900(12)-67	... February 4, 1971
145	ST—11012/X—900(6)-70	... March 23, 1971
146	ST—375/X—900(28)-70	... April 23, 1971
147	ST—11953/X—900(112)-69	... April 21, 1971
148	ST—1781/X—900(42)-67	... May 18, 1971
149	ST—953/X—900(55)-67	... June 18, 1971
150	ST—3115/X—900(55)-67	... June 18, 1971

Rules Under The Uttar Pradesh Sales Tax Act, 1948

Notification No. ST/926—X, dated August 21, 1948

In exercise of the powers conferred by section 24 of the U. P. Sales Tax Act, 1948, as amended by the U. P. Sales Tax (Amendment) Act, 1948 ; the Governor is pleased to make the following rules after previous publication in Notification No. S. T. 447/X-948-48, dated July 8, 1948 in accordance with sub-section (3) of section 24 of the said Act:

CHAPTER I

Preliminary

1. **Short title.** These rules may be called "the Uttar Pradesh Sales Tax Rules, 1948."¹

2. **Definitions.** In these rules, unless there is anything repugnant in the subject or context,—

- (a) "the Act" means the Uttar Pradesh Sales Tax Act, 1948, as amended from time to time ;
- (aa) "Additional Commissioner of Sales Tax" means any person appointed by the State Government, either by name or by virtue of his office, to perform the duties and exercise the powers of an additional Commissioner ;
- (aaa) "Additional Judge, Sales Tax (Revisions)", hereinafter called Additional Judge (Revisions), means any person appointed by the State Government to perform the duties and exercise the powers of an Additional Revising Authority under the Act.
- (b) "Assistant Commissioner of Sales Tax" means any person appointed as such by the State Government either by name or by virtue of his office ;
- (bb) "Assistant Commissioner (Executive)" means any Assistant Commissioner of Sales Tax appointed by the State Government to perform the duties and exercise the powers of an Assistant Commissioner (Executive) ;
- (bbb) "Assistant Commissioner (Judicial)" means any Assistant Commissioner of Sales Tax appointed by the State Government to perform the duties and exercise the powers of an appellate authority under the Act ;
- (c) "Circle" means a Sales Tax circle notified under sub-rule (1) of Rule 3 ;

1. The word and brackets "(temporary)" deleted by Noti. No. ST. 4838/X-948-61, dated 2nd November, 1961, published in U. P. Gazette, Part I-A, dated 11th November, 1961.

- (d) "Deputy Commissioner of Sales Tax" means any person appointed by the State Government, either by name or by virtue of his office to perform the duties and exercise the powers of a Deputy Commissioner;
- (d-1) "Importer" means, as respects goods imported into Uttar Pradesh from any other State in India,—
- (a) in a case where the goods are not imported for the purpose of re-sale in the same condition as they were imported by the person who imported them, the dealer in such other State, who made the sale as a direct result of which the goods are imported into Uttar Pradesh;
 - (b) in a case where the goods are imported for the purpose of re-sale in the same condition as they were imported by the person who imported them, the dealer who makes the first sale after the sale as a direct result of which the goods were imported into Uttar Pradesh ;
 - (c) in a case where the goods are imported into Uttar Pradesh otherwise than as a direct result of a sale, the dealer who makes the first sale after such import; and
 - (d) in a case where the goods are imported for the purpose of re-sale in the same condition as they were imported by the person who imported them, but the sale of business as a whole was made by the said person, the dealer who makes the first sale after the sale of the business as a whole as a direct result of which the goods were purchased by such dealer.
- (e) [Deleted.]
- (f) "Judge, Sales Tax (Revision)" hereinafter called Judge (Revisions) means any person appointed by the State Government to perform the duties and exercise the powers of a revising authority under the Act ;
- (ff) "Lawyer" means an Advocate, Vakil or Attorney of any High Court, a Barrister-at-law, a Pleader, a Mukhtar or a Revenue Agent ;
- (fff) "Previous year" means the twelve months ending on the 31st day of March next preceding the assessment year;
- (g) "Range" means the area within the jurisdiction of an Assistant Commissioner (Executive) or an Assistant Commissioner (Judicial) notified under sub-rule (1) of rule 3 ;
- (gg) "Accountant" means a Chartered Accountant, as defined in the Chartered Accountants Act 1949 or a member of an Association of Accountant recognised in this behalf by the Central Board of Revenue or a person who has acquired any one of the following qualifications ;
- (i) Senior All-India Diploma in Commerce awarded by the All India Board of Technical Studies, in Commerce, Business Administration and Economics of All-India Council of Technical Education, provided that the diploma-holder

took "Advanced Accountancy and Auditing" as his optional subject; or

(ii) certificate of having passed the first examination conducted by the Central Government under the Auditor's Certificate Rules, 1932; or

(iii) a degree of any Indian University incorporated by any law for the time being in force, in Commerce, with Advanced Accountancy or Higher Auditing as one of the subjects; or

(iv) certificate of having passed any other Examination recognised by the State Government in this behalf.

(h) "Sales Tax Officer" means a Sales Tax Officer of a circle appointed by the State Government to perform the duties and exercise the powers of an assessing authority in such circle and includes an "Assistant Sales Tax Officer" appointed by the Commissioner, Sales Tax, for such circle and also includes an Officer appointed under Rule 3-A of these rules;

(i) "Section" means a section of the Act; and

(j) "Treasury" means a Government treasury in Uttar Pradesh and includes a sub-treasury.

3. Power to create ranges and circles. (1) The State Government may by notification in the official Gazette create the range of an Assistant Commissioner (Executive) or an Assistant Commissioner (Judicial), and fix the limits of a circle, and appoint officers to the ranges or circles, as the case may be.

¹(2) Where there is more than one Assistant Commissioner (Judicial) in a range, the Commissioner of Sales Tax shall determine the respective jurisdiction of such Assistant Commissioner (Judicial) within that range.]

(3) Where there is more than one Sales Tax Officer in a circle, the Commissioner of Sales Tax (hereinafter called the Commissioner) shall determine their respective jurisdiction within such circle.

²[3-A. (1) Notwithstanding anything contained in these Rules, the State Government may authorise any Officer to exercise all or any of the powers mentioned in sections 13 and 13-A within the whole of Uttar Pradesh or within one or more than one Circle, as may be specified in the order.]

(2) The officer or officers authorised under sub-rule (1) shall have concurrent jurisdiction with the Sales Tax Officers in the State, or as the case may be, with the Sales Tax Officer or Sales Tax Officers of the said circle or circles.

3-B. Subject to the provisions of Rule 6, all Sales Tax Officers shall be assessing authorities and they are to make assessments under the Act.

4. Powers to order production of accounts and to enter premises and of inspection. [Every Assistant Commissioner (Judicial), every Assistant

¹ Sub rule 3 (2) substituted by the Notification No. 3100/X-948 (2)-67, dated August 31, 1968, Published in the U. P. Gazette, extra-ordinary, dated 31st August, 1968.

² Subs by the Uttar Pradesh Sales Tax (First Amendment) Rules, 1974 vide Noti No. ST-11-700/X-900 (16-V) 64, dated March 1, 1974 published in the U. P. Gazette, Extra., dated March 4, 1974. This sub-rule was proposed to be substituted by the U. P. Sales Tax (Third Amendment) Rules, 1974 vide Not. No ST-11-624-948 (STC)-67 dated June 22, 1972 Published in the U. P. Gazette Extra. dated 22nd June, 1972.

Commissioner (Executive), every assessing authority and every other officer authorised under Rule 3-A shall be competent to exercise all or any of the powers under sections 13 and 13-A :

Provided that prior permission of Commissioner shall be necessary before an Assistant Commissioner (Judicial) or an Assistant Commissioner (Executive) exercises any powers under the said sections beyond the limits of his jurisdiction :

Provided further that prior permission of the Commissioner or the Assistant Commissioner (Executive) concerned shall be necessary before an assessing authority exercises any powers under the said sections beyond the limits of his jurisdiction.]¹

5. Annual Notice. (1) (a) The Commissioner may, as early as possible after the first day of April each year, publish a notice in the Press or otherwise, calling upon all dealers liable to pay tax under the Act to furnish within the period specified in Section 7 the prescribed returns to the Sales Tax Officer.

(b) The Sales Tax Officer may, if he considers necessary, serve a notice in Form 1 individually on any dealer within his jurisdiction.

(2) A dealer shall not be absolved of the responsibility to submit the returns within the period specified in Section 7 on the ground that a notice has not been published or served as required under sub-rule (1).

6. Powers of Assessment. (a) The Sales Tax Officer shall be the assessing authority in respect of the dealers carrying on business within the limits of his jurisdiction.

(b) If a dealer carries on business within the limits of jurisdiction of more than one Sales Tax Officer, he shall declare one of the places of his business as the principal place of business in Uttar Pradesh. The Sales Tax Officer within whose jurisdiction the principal place of business so declared by the dealer is situated shall be the assessing authority in respect of such dealer. In case of default on the part of any dealer to declare one of his places of business as the principal place of business in Uttar Pradesh, the Commissioner of Sales Tax shall determine the Sales Tax Officer, who will be the assessing authority in respect of such dealer and his decision shall be final :

Provided that in the case of any Government Department carrying on business within the limits of jurisdiction of more than one Sales Tax Officer, the Commissioner or any officer authorised by him in this behalf, may order that each Sales Tax Officer within whose jurisdiction that Government Department is carrying on business shall be the assessing authority in respect of the place or places of business within the limits of his jurisdiction, or permit any Government Department to declare one place of business as the principal place of business in Uttar Pradesh in which case the Sales Tax Officer within whose jurisdiction such declared principal place of business is situated shall be the assessing authority in respect of the Government department concerned.

(c) (1) If the principal place of business of a dealer is situated outside Uttar Pradesh and such dealer carries on business at only one place in Uttar Pradesh, the Sales Tax Officer within whose jurisdiction the place of business

1. Rule 4 substituted by the Noti No. 3300/X-948 (2)-67, dated August 31, 1968 published in the U. P. Gazette, Extra., dated August 31, 1968.

in Uttar Pradesh is situated shall be the assessing authority in respect of such dealer.

(2) If the principal place of business of a dealer is situated outside Uttar Pradesh, and such dealer carries on business at more than one place in Uttar Pradesh, he shall declare one of his places of business in Uttar Pradesh as the principal place of business for Uttar Pradesh and the Sales Tax Officer within whose jurisdiction the principal place of business so declared is situated, shall be the assessing authority in respect of such dealer. In case of default on the part of any dealer to declare one of his places of business in Uttar Pradesh as the principal place of business for Uttar Pradesh, the Commissioner of Sales Tax shall determine the Sales Tax Officer who will be the assessing authority in respect of such dealer and his decision shall be final.

(d) Whenever there is any doubt and sub-clauses (a), (b) or (c) do not apply the Commissioner of Sales Tax shall determine the Sales Tax Officer who will be the assessing authority in respect of any dealer and his decision shall be final.

(e) Reference to a Sales Tax Officer in these Rules shall be deemed to be reference to the Sales Tax Officer who is the assessing authority in respect of any dealer and is in accordance with this rule.

CHAPTER II

Taxable Turnover

7. [*Deleted.*]

8. **Liability to pay tax.** A dealer's liability to pay tax under the Act shall be determined on the basis of his gross turnover :

Provided that the turnover in respect of the transactions of forward contracts, in which goods are not actually delivered, shall be included in the gross turnover.

CHAPTER III

Single Point Taxation

9. **Information to be furnished by importer.** Every dealer liable to pay tax under the Act who imports goods from outside Uttar Pradesh in respect of which a notification under sub-section (1) of section 3-A has been issued shall, within thirty days of the issue of the notification, or thirty days of the commencement of the business of importing such goods, whichever is later, furnish the following information to the Sales Tax Officer:

- (a) name and address of dealer;
- (b) name under which business is carried on;
- (c) the principal place of business and names and addresses of branches, if any;
- (d) class of goods imported; and
- (e) names of firms from whom goods are usually purchased for import.

10. [Deleted.]

11. **Maintenance of separate accounts by dealer.** Every dealer liable to pay tax at single point in accordance with the notification issued under section 3-A shall keep a separate trading account in respect of goods mentioned in the notification.

12. **Submission of quarterly statement by importer.** Every dealer who imports from outside Uttar Pradesh goods liable to tax at a single point shall, before the expiry of the last day of July, October, January and April, submit a statement to the Sales Tax Officer in Form III in respect of the quarters ending June 30, September 30, December 31 and March 31, respectively, or if he so elects, furnish the required information as and when he receives invoices for the imported goods :

Provided that if the dealer has once exercised his option, he shall not exercise it again except with the consent of the assessing authority and upon such conditions as the assessing authority may think fit.

12-A. The sale proceeds of any goods or class of goods, notified by the State Government under sub-section (1) of section 2-A, shall be liable to tax only at such point of sale by the importer or the last sale by the retailer to the consumer as the State Government may by notification in official Gazette, determine.]

2[12-A. (Sec. 3 AAA) **Exemption of certain sales.** (1) A registered dealer who wishes to purchase any goods, liable to tax under sub-section (1) of section 3-A or section 3-AA at the point of sale to the consumer, without payment of tax shall furnish to the selling dealer a certificate in Form III-A, duly filled in and signed by him.

(2) A sale of any of the goods referred to in sub-rule (1) shall be deemed to be a sale to the consumer unless the selling dealer proves otherwise to the satisfaction of the assessing authority and, for that purpose, also furnishes to the assessing authority a certificate in Form III-A, duly filled in and signed by the purchasing dealer. The original portion of all such certificates shall be furnished by the selling dealer to the assessing authority up to the first date on which he is required to furnish his accounts for final assessment in respect of the assessment year to which the claim relates. The assessing authority may, in its discretion, require the selling dealer to produce for inspection the portion of the certificate marked 'Duplicate'.

(3) A registered dealer, who wishes to obtain blank forms of certificate referred to in sub-rule (1), shall apply to the Sales Tax Officer within whose

1. Added by Noti. No. 1642/X-1061-51 dt. March 28, 1952 published in the U. P. Gazette Part I-A dt. April 12, 1952 for the purpose of Section 3-A as is apparent from the text of this rule.

2. Subs by the U. P. Sales Tax (First Amendment) Rules, 1974 vide Noti. No. ST-II-700/X-900 (16 A) 64, dt. March 1, 1974 published in U. P. Gazette Extra. dt. March 4, 1974. The rule 12-A originally inserted by Noti. ST-095/X-1086-56, dt. March 30, 1957 published in U.P. Gazette, Part I A, dt. April 6, 1957 read as under :

"12-A **Exemption of sales under section 3-AA.** A sale of any of the goods specified in section 3-AA shall be deemed to be a sale to the consumer, unless it is to a dealer who furnishes a certificate in Form III-A to the effect that the goods purchased are for resale in the same condition. Details of all such certificate shall be furnished by the selling dealer with his return in Form IV."

jurisdiction his principal place of business is situated. The application shall be signed by one of the persons mentioned in sub-rule (1) of rule 54 or by a person authorised under rule 77-A, as the case may be.

(4) No blank form shall be issued except on payment of fee by the dealer at the rate of Rs. 2.50 per book of 25 forms or ten paise per form. The fee shall be deposited in a Government treasury or sub-treasury or a branch of the State Bank of India in Uttar Pradesh and a copy of the receipted challan shall be attached to the application for such form, or it may be paid in the form of Court Fee stamps which shall be affixed to the application.

(5) If the Sales Tax Officer is satisfied that the requisition of the dealer for blank forms is genuine and reasonable, he may issue the same in such number as he deems fit. If the fee paid is more than the fee payable for the number of forms issued, the balance shall be credited to the account of the dealer to be adjusted against any future issue of the forms.

(6) The Sales Tax Officer shall maintain an account of the fee paid by the dealer under sub-rule (4) and the forms issued under sub-rule (5) in separate registers in Forms XXI and XXII.

(7) No single certificate shall cover more than one bill or cash memo, as the case may be.

(8) Before furnishing the certificate under sub-rule (1) to the selling dealer, the purchasing dealer or any person, referred to in sub-rule (3), on his behalf, shall fill in all the required particulars, strike off the inapplicable portions and sign it. He shall retain the portion of the form marked 'Counter-foil' and make over the other two portions marked 'Original' and 'Duplicate' to the selling dealer.

(9) Every dealer, who receives a form under sub-rule (8), shall maintain a register in Form XXIII in respect of every such form received.

(10) No purchasing dealer shall give any certificate except on a form duly obtained by him in accordance with the provisions of these rules and not declared obsolete or invalid under the provisions of sub-rule (17) or (19).

(11) No selling dealer shall accept any certificate from the purchasing dealer unless it is furnished on a form duly obtained by such purchasing dealer in accordance with the provisions of these rules and not declared obsolete or invalid under the provisions of sub-rule (17) or (19).

(12) Every blank form of certificate obtained by a purchasing dealer under sub-rule (3) and every certificate received by a selling dealer under sub-rule (8) shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form and for the loss of Government revenue, if any, resulting directly or indirectly from such loss or theft.

(13) Every dealer to whom any form of certificate is issued in accordance with the provisions of sub-rule (5) shall maintain in a register in Form XXIV a correct and complete account of such forms.

(14) If any form issued to a dealer under sub-rule (5) is lost, destroyed or stolen, the dealer shall forthwith report the fact to the Sales Tax Officer having jurisdiction over his principal place of business, make appropriate entries in the relevant column of the register in Form XXIV and take such other steps to

issue public notice of the loss, destruction or theft as the Sales Tax Officer may direct.

(15) Any unused form remaining in stock with a registered dealer on the cancellation of, or the expiry of the period of validity of, his registration certificate in case it is not renewed or on the discontinuance of business shall be surrendered to the Sales Tax Officer within one month of such cancellation or expiry of discontinuance of business or within such period as the Sales Tax Officer may direct. For the purposes of this rule, 'discontinuance of business' shall have the same meaning as given under sub-section (1) of Section 18 of the Act. The Sales Tax Officer shall maintain a record of such surrendered forms in Form XXV.

(16) No registered dealer, to whom a form has been issued, shall transfer the same to any person except for the lawful purpose under sub-rule (1).

(17) A form, in respect of which a report has been received by the Sales Tax Officer under sub-rule (14), shall not be valid for the purpose of sub-rule (1).

(18) The Commissioner of Sales Tax shall, from time to time, publish in the *Gazette* the particulars of the dealer and the form in respect of which a report has been received under sub-rule (14).

(19) The Commissioner of Sales Tax may, by notification in the *Gazette*, declare that forms of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as he may specify and may in their place substitute new forms of fresh series, design or colour.

(20) When a notification declaring forms of a particular series, design or colour obsolete or invalid is published under sub-rule (19), all registered dealers shall, on or before the date from which they are so declared obsolete or invalid, surrender to the Sales Tax Officer all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for those forms :

Provided that new forms shall not be issued to a dealer until he has rendered account of all the forms previously issued to him and until he has returned the balance, if any, to the Sales Tax Officer.

(21) When a duly completed certificate issued by a purchasing dealer to the selling dealer is lost in transit or by the selling dealer, the purchasing dealer issuing it shall, on demand of such selling dealer, issue a duplicate form to him. The duplicate form shall be issued in the same manner as the form originally issued :

Provided that the purchasing dealer shall fill the following declaration in red ink duly signed by him on each of the three portions of the form :

'I hereby declare that this is the duplicate of Form III-A No..... signed on..... (date) and issued to..... who is a registered dealer and whose registration no. is..... which, is valid from.....'

(22) If any minor omission or mistake is found in a certificate filed under sub-rule (2), it shall be returned to the dealer who filed it and he shall be given an opportunity of having the omission or mistake rectified by the dealer who issued it within the period allowed by the Sales Tax Officer, provided

that the limitation for passing the assessment order in the case does not thereby expire.]

12-B. (Sec 3-D (7). Exemption from purchase or sales tax under section 3-D. (1) The certificates or declarations referred to in sub-section (7) of section 3-D shall be in Form III-C (1), III-C (2), III-C (3), III-C (4) and III-C (5).

(2) A registered dealer, who wishes to obtain any of the blank forms referred to in sub-rule (1), shall apply to the Sales Tax Officer within whose jurisdiction his principal place of business is situated. The application shall be signed by one of the persons mentioned in sub-rule (1) of rule 54 or by a person authorised under rule 77-A, as the case may be. A separate application shall be submitted for each kind of form.

(3) No blank form shall be issued except on payment of fee by the dealer at the rate of Rs. 5 per book of 50 forms or ten paise per form. The fee shall be deposited in a Government treasury or sub-treasury or a branch of the State Bank of India in Uttar Pradesh and a copy of the receipted challan shall be attached to the application for such form or it may be paid in the form of Court Fee stamps which shall be affixed to the application.

(4) If the Sales Tax Officer is satisfied that the requisition of the dealer for blank forms is genuine and reasonable, he may issue the same in such number as he deems fit. If the fee paid is more than the fee payable for the number of forms issued, the balance shall be credited to the account of the dealer to be adjusted against any future issue of the forms.

(5) The Sales Tax Officer shall maintain an account of the fee paid by the dealer under sub-rule (3) and the forms issued under sub-rule (4) in separate registers in Forms XXVI and XXVII.

(6) In respect of the goods notified under clause (a) of the sub-section (1) of section 3-D, the certificate in—

(a) Form III-C (1) shall be issued by the registered dealer to the dealer selling such goods at the time of making the purchase ;

(b) Form III-C (2) shall be issued by the dealer, who was the purchaser of such goods, to the selling agent at the time of sending to him such goods for sale ;

(c) Form III-C (3) shall be issued by the dealer, who purchases the goods in the capacity of a purchasing agent to the dealer on whose behalf the goods were purchased.

(d) Form III-C (4) shall be issued by the dealer, who sells the goods in the capacity of a selling agent, to the dealer on whose behalf the goods are sold ;

(7) In respect of the goods notified under clause (b) of sub-section (1) of section 3-D, the certificate in—

(a) Form III-C (1) shall be issued by the dealer, who makes the first purchase of the goods, to the dealer selling such goods ;

(b) Form III-C (2) shall be issued by the dealer, who was the first

¹. Ins. by the U. P. Sales Tax (First Amendment) Rules, 1974 vide Noti. No. ST-II-700/X-900 (16-A)-64, dt. March 1, 1974, published in U. P. Gazette Extra., dt. March 4, 1974.

purchaser of such goods, to his selling agent at the time of sending such goods to him for sale or to the subsequent purchaser at the time of making sale to him of such goods :

(c) Form III-C (3) shall be issued by the dealer, who purchases the goods in the capacity of a purchasing agent, to the dealer on whose behalf the said goods were purchased ;

(d) Form III-C (4) shall be issued by the dealer, who sells the goods in the capacity of a selling agent, to the dealer on whose behalf the goods are sold ;

(e) Form III-C (5) shall be issued—

(i) by the dealer, who had purchased the goods as a purchaser other than the first purchaser, to his selling agent or to the dealer to whom such goods are sent for sale or, as the case may be, are sold ; or

(ii) by the manufacturer of goods on which Central excise duty, both basic and additional, was leviable and has been paid, to his selling agent or to the dealer to whom such goods are sent for sale or, as the case may be, are sold ; or

(iii) by any purchaser within Uttar Pradesh of goods referred to in sub-clause (ii) above to his selling agent or to the dealer to whom such goods are sent for sale or, as the case may be, are sold.

(8) Separate certificates shall be issued under sub-rules (6) and (7) in respect of each class of goods purchased, sold or sent for sale, as the case may be.

(9) No single certificate shall cover more than one bill or cash memo or account of sale or purchase furnished by the selling or purchasing agent to his principal, as the case may be.

(10) Before furnishing any of the certificates under sub-rule (6) or (7) to the other dealer, the dealer or any of the persons mentioned in sub-rule (2) shall fill in all the required particulars, strike off the inapplicable portions and sign it. The dealer issuing the certificate shall retain the portion of the form marked 'Counterfoil' and make over the other two portions marked 'Original, and 'Duplicate' to the said other dealer.

(11) Every dealer who receives a form under sub-rule (6) or (7) shall maintain a register in Form XXVIII in respect of every such form received :

Provided that separate account shall be maintained for each kind of forms mentioned in sub-rule (1).

(12) Any dealer, who wishes to claim exemption from tax under sub-section (7) of section 3-D, shall submit to the Sales Tax Officer the portion marked 'Original' of the certificates, received by him under sub-rule (6) or (7) from other dealers, in respect of such claim up to the first date on which he is required to furnish his accounts for final assessment in respect of the assessment year to which the claim relates. The Sales Tax Officer may, in his discretion, require the dealer to produce for inspection the portion of the declaration marked 'Duplicate'.

(13) No dealer shall give and no dealer shall accept any certificate except on a form obtained by him in accordance with the provisions of these rules and not declared obsolete or invalid under the provisions of sub-rule (19) or sub rule (21).

(14) Every certificate obtained or received by a dealer under sub-rule (4), sub-rule (6) or sub-rule (7), as the case may be, shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such form and for the loss of Government revenue, if any, resulting directly or indirectly from such loss or theft.

(15) Every dealer to whom any declaration form is issued in accordance with the provisions of sub-rule (4) shall maintain in a register in Form XXIX a correct and complete account of such form :

Provided that separate account shall be maintained in respect of each kind of forms mentioned in sub-rule (1).

(6) If any form issued to a dealer under sub-rule (4) or received by a dealer under sub-rule (6) or (7), as the case may be, is lost, destroyed or stolen, the dealer shall forthwith report the fact to the Sales Tax Officer having jurisdiction over his principal place of business, make appropriate entries in the remarks column of the register in Form XXIX or in Form XXVIII, as the case may be, and take such other steps to issue public notice of the loss, destruction or theft as the Sales Tax Officer may direct.

(7) Any unused form remaining in stock with a registered dealer on the cancellation of, or on the expiry of the period of validity of, his registration certificate in case it is not renewed or on the discontinuance of business shall be surrendered to the Sales Tax Officer within one month of such cancellation or expiry or discontinuance of business or within such period as the Sales Tax Officer may direct. For the purposes of this rule, 'discontinuance of business' shall have the same meaning as given under sub-section (1) of section 18 of the Act. The Sales Tax Officer shall maintain a record of such surrendered forms in Form XXX.

(18) No registered dealer, to whom a form has been issued, shall transfer the same to any person except for the lawful purpose under sub-rule (6) or sub-rule (7).

(19) A form, in respect of which a report has been received by the Sales Tax Officer under sub-rule (16), shall not be valid for the purpose of sub-section (7) of section 3-D.

(20) The Commissioner of Sales Tax shall from time to time, publish in the *Gazette* the particulars of the dealer and the form in respect of which a report has been received under sub-rule (16).

(21) The Commissioner of Sales Tax may, by notification in the *Gazette*, declare that forms of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as he may specify, and may in their place substitute new forms of fresh series, design or colour.

(22) When a notification declaring forms of a particular series, design or colour obsolete or invalid is published under sub-rule (21), all registered dealers shall, on or before the date from which they are so declared obsolete or invalid, surrender to the Sales Tax Officer all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for those forms :

Provided that new forms shall not be issued to a dealer until he has rendered account of all the forms previously issued to him and until he has returned the balance, if any, to the Sales Tax Officer.

(23) When a duly completed certificate issued by a dealer to another is lost in transit or by the dealer to whom it was issued, the dealer issuing it shall, on demand of such dealer, issue a duplicate form to him. The duplicate form shall be issued in the same manner as the form originally issued :

Provided that the dealer issuing the duplicate form shall fill the following declaration in red ink duly signed by him on each of the three portions of the form :

'I hereby declare that this is the duplicate of Form III-C (No., signed on (date) and issued to M/s....., who is a registered dealer and whose registration no. is..... which is valid from

(24) If any minor omission or mistake is found in a certificate filed under sub-rule (12), it shall be returned to the dealer who filed it and he shall be given an opportunity of having the omission or mistake rectified by the dealer who issued it within the period allowed by the Sales Tax Officer, provided that the limitation for passing the assessment order in the case does not thereby expire.]

CHAPTER IV

Forward Transactions

13 to 18. ¹[Deleted]

CHAPTER V

Exemption of dealers under Section 4

19. **Application for certificate of exemption.** (a) Every dealer liable to pay any fee in accordance with a notification issued under Section 4 shall deposit in treasury along with chalangans the fee calculated on his turnover of the previous year in respect of the goods specified in notifications.

(b) Such dealers shall, within one week of the deposit of the fee, submit to the Sales Tax Officer a statement in Form V, showing his turnover in the previous year in respect of the goods to which the provisions of the notification issued under Section 4 are applicable. The statement shall be accompanied by the treasury chalan.

(c) If the Sales Tax Officer, after such enquiry as he may deem necessary, is satisfied that the information given in such statement is correct, and the fee has been correctly deposited, he shall issue an exemption certificate to the dealer.

(d) If the Sales Tax Officer finds that the fee deposited is less than that payable in accordance with the notification, he shall require the dealer to deposit the balance within a time to be fixed by him.

(e) If the Sales Tax Officer finds that the fee deposited by the dealer exceeds the amount payable, he shall order the excess to be refunded.

1. Deleted by Notification No. ST. 4833/X-948-61 dated November 2, 1961 published in U.P. Gazette Part I-A, dated November 11, 1961, p. 1730.

119-A. Date from which exemption certificate will take effect. The exemption certificate issued under rule 19 shall take effect from the date of the presentation of the application under the said rule :

Provided that in special cases the State Government may, subject to such conditions as it may think fit to impose, direct that the exemption certificate shall have retrospective effect from such date as may be notified in the official *Gazette*.

20. Application by dealer starting business after issue of notification. (a) If any dealer liable to pay fee in accordance with a notification issued under Section 4 commences his business after the issue of such notification, he shall, within thirty days of such commencement, apply to the Sales Tax Officer to issue an exemption certificate in his favour.

(b) The Sales Tax Officer may fix a provisional fee not exceeding the maximum exemption fee specified by Government by notification under Section 4 of the Act to be deposited by such dealer.

(c) Upon the expiry of the assessment year such dealer shall submit return in Form V showing his turnover during the year and thereupon the provisions of sub rules (c), (d) and (e) of Rule 19 shall apply as if it were a statement submitted under sub-rule (b) of Rule 19.

(d) The provisions of sub rules (a), (b) and (c) shall apply *mutatis mutandis* to such dealers as may start business on or before the date of the notification, but did not carry on business for full twelve months in the previous year.

20-A. The provisions of Rules 19, 19-A and 20 shall not apply to dealers in foodgrains.

20-B. Application for certificate of exemption by foodgrains dealers. (a) Every dealer in foodgrains seeking to obtain exemption certificate in accordance with a notification issued under Section 4, shall submit to the Sales Tax Officer an application for exemption in Form V, which, unless otherwise provided, shall be presented within thirty days of the commencement of the year for which it has been made, and shall be accompanied by a treasury chalan showing of one-fourth of the exemption fee calculated on his turnover of the previous year :

Provided that the exemption fee for the year ending March 31, 1957 shall, when business has been done during the whole year, be calculated on the basis of the turnover for the period from April 1st to December 31, 1956, increased by one-fourth thereof, and three fourth of the exemption fee so calculated shall be paid before submitting the application and remaining one-fourth by April 30, 1957.

(b) If a dealer in foodgrains commences business after the issue of the notification under Section 4 or has not done business in foodgrains during the whole of the year 1956-57, he shall estimate his turnover for the period from the date of commencement of business up to the end of the assessment year and shall calculate exemption fee thereon. The fee so calculated shall be divided into quarterly instalments for the number of quarters of the year during

1. Subs by Noti. No. 3834/X-955-48, dt. March 28, 1955 published in U. P. Gazette, Part I-A, dt. April 16, 1955.

2. Rules 20-A and 20-B Subs by Noti. No. ST. 1095/X-1086-56, dt. March 30, 1957 published in U. P. Gazette, Part I-A, dt. April 6, 1957.

which the dealer would do business, and he shall pay one such instalment before submitting his application for exemption which shall be submitted in Form V within thirty days of the commencement of the business accompanied by a treasury chalan showing deposit of the first instalment.

(c) Subsequent instalment of the fee, other than the first payable under sub-rule (a) or (b) except such payment as is prescribed in the proviso to sub-rule (a), shall be paid within thirty days of the commencement of each quarter, that is before July 31, October 31 and January 31.

(d) If a dealer has not done any business in foodgrains during the whole of the previous year, he shall deposit the exemption fee on the basis of the turnover of the assessment year, and the provisions of sub-rule (b) shall *mutatis mutandis* apply to the case.

(e) If the Sales Tax Officer after such enquiry, as he may deem necessary, is satisfied that the application is in order and the fee has been correctly calculated, he shall issue a provisional exemption certificate to the dealer in Form VI-A.

(f) A certificate issued under sub-rule (e) on an application filed within the period specified in sub-rule (a) or (b) shall have effect from the beginning of the assessment year or from the date from which the dealer became entitled to exemption, as the case may be. If the application is filed after the due date, the exemption certificate shall have effect from the date of application.

(g) Every exemption certificate issued under this rule shall remain valid up to the expiry of the assessment year for which it is granted.

(h) The fee deposited under any of the foregoing sub-rules shall be provisional and upon the expiry of the assessment year the Sales Tax Officer shall, after such enquiry as he may deem necessary, determine the turnover of the assessment year and finally fix the exemption fee payable thereon.

(i) If the exemption fee fixed under sub-rule (h) differs from the total amount deposited during the year the difference shall be paid by the dealer, or refunded by the Sales Tax Officer, as the case may be. If the dealer fails to pay the amount found so due from him within the period fixed by the Sales Tax Officer, he shall be assessed to tax for the whole year.

(j) If no amount is found to be due from the dealer under sub-rule (i), or if any such amount found due is paid within the period fixed by the Sales Tax Officer, the Sales Tax Officer shall pass an order declaring the exemption certificate issued under sub-rule (e) final.

21. Deposit of maximum fees. In any case in which a dealer, to whom the provisions of Rule 19 or 20 apply, deposits the maximum exemption fee specified by Government by notification under Section 4 of the Act as fee; he shall not be required to submit the statement under sub-rule (b) of rule 19 and sub-rule (a) of Rule 20 and shall be entitled to the grant of the exemption certificate by the Sales Tax Officer on presentation of an application in that behalf, accompanied by the treasury chalan. Such dealer shall not be entitled to any refund of the fee deposited.

22. Grant of fresh certificate. The exemption certificate granted under Rules 19, 20 or 21 shall remain valid till the expiry of the assessment year in respect of which it is granted. A fresh certificate shall be obtained for each subsequent year for which application shall be made within thirty

days of the commencement of such year. To any such application the provision of Rules 19 or 21 shall, *mutatis mutandis*, apply.

23. Assessment of tax if no certificate obtained. If no exemption certificate as provided in Rules 19, 20, 21-B, 21 or 22 is obtained by a dealer, he shall be liable to tax as if the provisions of the notification under Section 4 did not apply to him.

24. Separate account for exempted goods. A dealer who has been granted an exemption certificate shall maintain separate accounts in respect of the turnover of the goods mentioned in the certificate of exemption.

25. Cancellation of certificates. (a) The exemption certificate may be cancelled by the Assistant Commissioner (Executive) if he is satisfied that the dealer has contravened any of the provisions of this chapter.

(b) The exemption certificate shall be issued in Form VI.

125 A. Certificate of Recognition. (1) An application for issue of recognition certificate under sub-section (2) of section 4-B shall be made to the Sales Tax Officer in form XVIII. It shall be signed in the case of a business carried on by—

- (a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;
- (b) a firm, by a partner thereof;
- (c) a Hindu undivided family, by the Karta or manager of the family;
- (d) a body corporate (including a company, a co-operative society, a corporation or a local authority), by a director, manager, secretary or the principal officer thereof, or by a person duly authorised to act on its behalf;
- (e) an association of individuals to which clauses (b), (c) or (d) does not apply, by the principal officer or person managing the business;
- (f) a department of the State Government, the Central Government or any other State Government, by a person duly authorised to act on its behalf;

and shall be verified in the manner provided in the said Form XVIII.

(2) Where a dealer has more than one place of business within the State of Uttar Pradesh, he shall make a single application in respect of all such places, naming in such application one of such places as the principal places of the business, provided that the place so named shall not in any case be different from the place, if any, declared by him to be the principal places of business, under any other provision of the U. P. Sales Tax Act or the Rules made thereunder. The application shall be submitted to the Sales Tax Officer in whose jurisdiction such principal place of business is situate.

1. Rule 25-A added by Noti. No. 2166/X—948 (1)-1968, dated July 11, 1968 published in the U. P. Gazette, Extra., dated 11-7-1968.

(3) A fee of Rs. 10 shall be payable in respect of every application for issue of recognition certificate under sub-rule (1), and may be paid either by deposit into a treasury, in which case a copy of the treasury chalan showing deposit shall be enclosed with the application, or in the shape of court-fee stamps affixed to the application.

(4) If the Sales Tax Officer is satisfied, after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, the fee referred to in sub-rule (3) has been paid and the security, if any, required to be furnished under sub-section (3) of section 4-B has been furnished by the dealer within the time and in the manner required by the Sales Tax Officer, he shall grant him a recognition certificate in form XIX for use at the principal place of the business and also furnish, free of cost, an attested copy of such certificate for every other place of business within the State, if any.

(5) The recognition certificate shall ordinarily be issued within thirty days of the presentation of the application to the Sales Tax Officer. If however, it may not be possible to issue the certificate within the time specified above, the Sales Tax Officer shall obtain the approval of the Assistant-Commissioner (Executive) of his Range for an extension of time, after stating the reasons for which it is not possible to issue the certificate in time. Such certificate shall take effect from the date of its issue.

(6) Every recognition certificate in form XIX shall bear a serial number preceded by an index mark. The index mark shall be as assigned to each circle or sub-circle in column 2 of the Appendix "A", referred to in rule 56. The serial number shall be consecutive for all dealers in a circle or sub-circle according to the entry in the register of dealers in whose favour recognition certificates are issued under this rule.

(7) Where the Sales Tax Officer is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred to in sub-rule (3) has not been paid, or where the dealer has failed to furnish the security, if any, demanded from him under sub-section (3) of section 4-B, he shall reject the application for reasons to be recorded in writing :

Provided that before the application is rejected, the applicant shall be given a reasonable opportunity of being heard in the matter and, as the case may be, of correcting and completing the said particulars or complying the said requirements of sub-rule (3) or of an order demanding security passed under sub-section (3) of section 4-B.

(8) On the occurrence of any of the events mentioned in sub-clause (a) or (d) of clause (i) and in clause (ii) of sub-section (4) of section 4-B the dealer shall, within fourteen days of such occurrence submit an application to the Sales Tax Officer for cancellation or amendment, as the case may be, of the recognition certificate and shall also simultaneously surrender to the said authority the recognition certificate and all copies thereof held by him. The Sales Tax Officer may thereupon cancel or amend the certificate, as the case may be.

(9) The Sales Tax Officer on his own motion, where he is satisfied that any of the events mentioned in sub-section (4) of section 4-B, has occurred, may, after giving the dealer a reasonable opportunity of being heard, cancel or amend the recognition certificate, as the case may be.

(10) When the Sales Tax Officer cancels or amends the recognition certificate under sub-rule (8) or (9), he shall forthwith publish a notice in that

behalf on the notice board of his office, stating therein the name, address and other particulars of the dealer whose recognition certificate is cancelled or amended, specify in the order of cancellation or amendment the date from which such cancellation or amendment shall take effect, and shall send a copy of the order to the dealer. Where the certificate is cancelled or amended in accordance with sub-rule (9), the dealer shall, within fifteen days from the date of receipt by him of the copy of the order of cancellation or amendment, surrender to the Sales Tax Officer all copies of the recognition certificate held by him.

(11) If a recognition certificate is lost, destroyed or defaced, the dealer shall forthwith inform the Sales Tax Officer about such loss, destruction or defacement and may apply for issue of a duplicate copy thereof. The fee for issue of a duplicate copy of the recognition certificate shall be Rs. 5 which may be paid either by deposit into a treasury, in which case a copy of the treasury challan showing such deposit shall be enclosed with the application, or in the shape of court fee-stamps affixed to the application. On receipt of such an application, the Sales Tax Officer, may, if satisfied that the certificate has been lost, destroyed or defaced, issue duplicate copy thereof.

125-B. Authority from which Declaration Forms may be obtained; use, custody and maintenance of records of such forms and matters incidental thereto. (1) Where a dealer holding a recognition certificate purchases any goods referred to in clause (b) of sub-section (1) of section 4-B, for use as raw material for the purpose of manufacture of any notified goods, he shall, if he wishes to avail of the concession referred to therein, furnish to the selling dealer a certificate in Form III-B (hereinafter called a "Declaration Form").

(2) A dealer holding a recognition certificate who wishes to avail of the concession referred to in clause (b) of sub-section (1) of section 4-B, shall apply to the Sales Tax Officer within whose jurisdiction his principal place of business is situated for the issue of blank Declaration Forms. No blank Declaration Forms shall be issued by the Sales Tax Officer except on payment of fee by the dealer at the rate of Rs. 2 per book of 25 forms or 4 paise per form. The fee shall be deposited in a Government Treasury or sub-treasury or a branch of the State Bank of India in Uttar Pradesh and a copy of the receipt challan shall be attached to the application for such Forms, or shall be paid in the form of court-fee stamps which shall be affixed on the application. The application shall be signed by one of the persons mentioned in sub-rule (1) of rule 25-A.

(3) If the Sales Tax Officer is satisfied that the demand of the dealer for blank Declaration Forms is genuine and reasonable, he may issue such number of Forms as he deems fit. If the fee paid is more than the fee payable for the number of Forms issued, the balance shall be kept in the account of the dealer to be adjusted against future issues of Forms to the dealer.

(4) Before furnishing a Declaration Form to the selling dealer, the purchasing dealer or one of the persons mentioned in sub-rule (1) of rule 25-A shall fill in all the required particulars and shall sign it. Thereafter the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer :

Provided that no single Form shall cover more than one bill or cash memo, as the case may be.

1. Rule 25-B added by Noti. No. ST-2166/X-948 (1)-1968 dated July 11, 1968 published in the U. P. Gazette, Extra. dated July 11, 1968.

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(5) A registered dealer who claims to have made a sale to a dealer holding a recognition certificate shall, in respect of such claim, furnish to the Sales Tax Officer the portion marked "original" of the Declaration Form received by him from the purchasing dealer, up to the date on which he is required to furnish his accounts for final assessment in respect of the year to which the claim pertains. The Sales Tax Officer may, in his discretion, require the selling dealer to produce for inspection the portion of the declaration Form marked "Duplicate".

(6) (a) No purchasing dealer holding a recognition certificate shall issue any declaration except in a Declaration Form obtained by him from the Sales Tax Officer of the circle in which he is registered and not declared obsolete or invalid under the provisions of sub-rule (13).

(b) No selling dealer shall accept any declaration from the purchasing dealer unless it is furnished in a Declaration Form duly obtained by such purchasing dealer from the Sales Tax Officer of the circle in which he is registered, provided that such Form has not been declared obsolete or invalid under the provisions of sub-rule (13).

(7) Every Declaration Form, obtained under sub-rule (2) by a dealer holding a recognition certificate shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such Forms or the loss of Government revenue, if any, resulting directly or indirectly from such theft or loss.

(8) Every registered dealer to whom any Declaration Form is issued under sub-rule (2) shall maintain in a register in Form XX a true and complete account of each such Form. If any such Form is lost, destroyed or stolen, the dealer shall report the fact to the Sales Tax Officer immediately, make appropriate entries in the remarks column of the register in Form XX, and take such other steps to issue public notice of the loss, destruction or theft, as the Sales Tax Officer may direct.

(9) Any unused Declaration Forms remaining in stock with a registered dealer on the cancellation of his recognition certificate shall be surrendered to the Sales Tax Officer within one month of such cancellation.

(10) No registered dealer to whom a Declaration Form has been issued shall transfer the same to any person except for the lawful purpose of sub-rule (1).

(11) A Declaration Form in respect of which a report has been received by the Sales Tax Officer under sub-rule (8) shall not be valid for the purpose of sub-rule (1).

(12) The Commissioner shall, from time to time, publish in the official Gazette the particulars of the dealer and the Declaration Forms in respect of which a report has been received under sub-rule (8).

(13) The Commissioner may, by notification, declare that Declaration Forms of a particular series, design or colour shall be deemed as obsolete and invalid with effect from such date as may be specified in the notification.

(14) When a notification declaring Forms of a particular series, design or colour as obsolete or invalid is published under sub-rule (13), all registered dealer, shall, on or before the date from which they are so declared obsolete and invalid surrender to the Sales Tax Officer all unused Forms of that series,

design or colour which may be in their possession and obtain in exchange such new Forms as may be substituted for the Forms declared obsolete and invalid :

Provided that new Form shall not be issued to a dealer until he has rendered account of the Form previously issued to him and has returned the balance, if any, to the Sales Tax Officer.

(15) When a duly completed Declaration Form, issued by the purchasing dealer to the selling dealer, is lost in transit or by the selling dealer, the purchasing dealer shall, on demand from the selling dealer, issue a duplicate Declaration Form to such selling dealer. The duplicate Form shall be issued to the selling dealer in the same manner as the certificate originally issued :

Provided that the purchasing dealer, who issues any duplicate Declaration Form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions of the Declaration Form : "I hereby declare that this is the duplicate of the Declaration Form no..... signed on..... and issued to..... who is a registered dealer ofcircle and whose registration certificate number is....."

(16) If any minor omission or mistake is found in a Declaration Form filed under sub-rule (5), it shall be returned to the selling dealer, who shall be given an opportunity of having the omission or mistake rectified by the purchasing dealer and of re-submitting the same within the period allowed by the Sales Tax Officer, provided that the limitation for passing the assessment order in the case does not thereby expire.

CHAPTER VI

Rebates

26. Application for rebate. A dealer applying for rebate under Section 5 shall furnish details regarding return or returns of turnover filed by him in Form IV and the treasury chalan or chalans under which the tax was paid to enable the Sales Tax Officer to trace them in his own file.

126-A Limitation for rebate application. No claim for rebate shall be entertained unless the application for it is made before the expiry of the quarter next succeeding the quarter in which the entire demand on account of tax assessed in respect of the assessment year of the tax of which rebate is claimed has been satisfied :

Provided that if in any case goods are not delivered outside Uttar Pradesh, in the quarter in which the demand has been satisfied, the application for rebate may be presented before the expiry of the quarter next succeeding the quarter in which the goods are so delivered :

Provided further that this rule shall be deemed to have had effect as from April 1, 1948.

27. Rebates allowed. On receipt of the application the Sales Tax Officer shall, after satisfying himself that the application is in order and the rebate is admissible, refund the amount of the rebate due or adjust the amount against the tax which may be due but which has not been paid.

1. Subs by Noti. No. ST 899/X-925-49, dated 2-1-1951, published in the U. P. Gazette, Part I-A, dated January 13, 1951.

127-A. Rebate on Mill Cloth. (1) In the case of cloth manufactured by mills in Uttar Pradesh, rebate shall also be admissible to the manufacturer if—

(a) such cloth is sold for delivery outside Uttar Pradesh, by the dealer who purchases it from the manufacturer, and

(b) the delivery outside Uttar Pradesh takes place as a direct result of such sale within six months of the date of purchase by such dealer from the manufacturer.

(2) The dealer exporting cloth under sub-rule (1) shall submit to the Sales Tax Officer of his circle an application in Form VII-A before the expiry of the quarter immediately succeeding the quarter in which delivery, as contemplated in clause (b) of sub-rule (1), is effected, and produce before him proof of such delivery.

(3) If the Sales Tax Officer, after such enquiry as he deems necessary, is satisfied that the application is in order, he shall issue an order in Form VII-B granting rebate which may be due. The order shall be in triplicate. One copy shall be kept in the office for record, while the other two issued to the dealer.

(4) The dealer shall present both the copies of the order delivered to him to the manufacturer who shall pay the amount specified in the order to the dealer provided such amount was actually paid as tax by the dealer to the manufacturer.

(5) The manufacturer may deduct the amount so paid from the amount of tax due from him to Government on the date of payment or which may become due thereafter. He shall attach one copy of the order in Form VII-B to the return in Form IV of the turnover in the tax on which the rebate has been adjusted.

27-B. Rebate on certain specified goods exported out of India.

(1) A rebate of the full amount of tax levied and collected in respect of the last sale preceding the export out of India of goods notified by Government in this behalf, shall be admissible to the dealer who made such sale, provided :

(a) the goods are actually exported out of India within six months of such sale and in the same condition in which they were at the time of such sale ;

(b) the dealer furnishes proof of such export ; and

(c) the dealer furnishes proof of refund of the sales tax realised from the exporter on such sale.

(2) The dealer claiming rebate under sub-rule (1) shall submit to the Sales Tax Officer of his circle an application in Form VII-C before the expiry of the quarter succeeding the quarter in which the goods were exported out of India and produce before the said officer proof of such export.

1. Added by Noti. No. 6953/X-1097-55 dated 29.11.1956 published in U. P. Gazette, Part I-A, dated December 8, 1956.

(3) The dealer shall, with his application for rebate, submit to the Sales Tax Officer a declaration in Form VII-D from the exporter duly verified by the Customs Authorities.

(4) If the Sales Tax Officer, after such enquiry as he deems necessary is satisfied that the application is in order and the rebate is admissible, he shall either refund the amount of the rebate due or adjust the amount against the tax which may be due from the dealer.

27-C. Rebate on mustard-seeds and rape-seeds. (1) A rebate of half the amount of tax levied and collected on mustard-seeds and rape-seeds sold and crushed within Uttar Pradesh shall be allowed to the dealers who have paid the tax, provided—

(a) mustard-seeds and rape-seeds are actually crushed within the State within three months of their sale to the oil-mills ;

(b) a proof of such crushing is furnished ;

(c) a proof of the refund of the tax realised from the purchaser is furnished.

(2) Any dealer claiming rebate under sub-rule (1) shall submit to the Sales Tax Officer of his circle an application in Form VII-E before the expiry of the quarter succeeding the quarter in which mustard-seeds and rape-seeds were sold, and produce before the said officer proof of such sale.

(3) The dealer shall also submit along with his application for rebate under sub-rule (2) to the Sales Tax Officer a declaration in Form VII-F from the oil-mills to whom mustard seeds and rape-seeds were sold and which crushed the seeds duly verified by the Sales Tax Officer in whose jurisdiction oil-mill is situated.

(4) If the Sales Tax Officer, after such enquiry as he deems necessary, is satisfied that the application is in order and the rebate is admissible, he shall either refund the amount of the rebate due or adjust the amount against the tax which may be due from the dealer.

27-D. Rebate on oils other than vanaspati and ground-nut oils.

(1) On the tax levied on oils produced in Uttar Pradesh, other than vanaspati and ground-nut oils, sold to registered oil-based industries within Uttar Pradesh and used by such industries as raw material in the manufacture of finished products for sale in Uttar Pradesh or in the course of inter-State trade or commerce or in the course of export outside the territory of India, a rebate at such rate as may be notified from time to time under Section 5 shall be allowed to the dealer registered in Uttar Pradesh, provided :

(a) such oils are actually consumed as raw material in the manufacture of finished products within the State within six months of their sale to the oil-based industries ;

(b) a proof of such consumption is obtained and furnished ; and

(c) a proof of the refund of an equal amount of tax realised from the purchaser is furnished.

(2) Any dealer claiming rebate under sub-rule (1) may do so on furnishing to the Sales Tax Officer of his circle a declaration in Form VII-G within three

months of the expiry of the period referred to in clause (a) of sub-rule (1) above, and produce before the said officer proof of such sale.

(3) The dealer shall also submit to the Sales Tax Officer along with the declaration in Form VII-G, referred to in sub-rule (2) above, a declaration in Form VII-H from the dealer to whom oils were sold, and by whom oils were sold, and by whom they were consumed, duly verified by the Sales Tax Officer in whose jurisdiction the industrial premises of such dealer are situated.

127 E. Conditions and restrictions subject to which rebate on raw materials and components for use in the manufacture of oil-engines and oil-exPELLERS shall be admissible. (1) On the tax levied and collected on sales of raw materials and components for use in the manufacture of oil-engines and oil-exPELLERS, by dealers registered in Uttar Pradesh to manufacturers of oil engines and oil-exPELLERS in Uttar Pradesh, a rebate at such rate as may be notified from time to time under section 5 shall be allowed only if the following conditions are satisfied, namely :

(a) that the raw materials or components, as the case may be, are sold for being actually consumed within one year of their sale in the manufacture of oil engines or oil exPELLERS which are intended for sale in Uttar Pradesh or in the course of inter-State trade or commerce or in the course of export outside the territory of India ;

(b) that a declaration referred to in sub-rule (3) is furnished ; and

(c) that the refund of an equal amount of tax realised from the manufacturer of oil-engines and oil exPELLERS is made to the purchaser or an undertaking is furnished by means of an affidavit to the effect that the said amount of tax shall be refunded to the purchaser.

(2) The dealer claiming rebate under sub-rule (1) shall submit to the Sales Tax Officer of his circle an application in Form VII-I before the expiry of the quarter succeeding the quarter in which the raw materials or components were sold.

(3) The dealer shall submit along with his application for rebate under sub-rule (2) to the Sales Tax Officer a declaration in Form VII-J from the manufacturer to whom the raw materials and components were sold.

(4) If the Sales Tax Officer, after such enquiry as he deems necessary, is satisfied that the application is in order and the rebate is admissible, he shall either refund the amount of rebate due or adjust the amount against any other tax or penalty which may be due from the dealer and shall inform the dealer accordingly.

(5) Sub-rules (1) to (4) shall also apply to the allowance of rebate under Notification No. ST-3314/X-1012(5)-65, dated July 7, 1966, with the modification that in relation to the sale made on or before December 31, 1966, an application under sub-rule (2) may be submitted on or before September 10, 1969, and that a consolidated application for each assessment year before the said date, may be given in respect of sales to any manufacturer.

1. Rule 27 E, added by the Notification No. ST-167/X-1012(5)-65 dated January 10, 1969 published in the U. P. Gazette, Extra-ordinary dated 10.1.1969.

2. Subs by U. P. Sales Tax Third Amendment Rules 1969 vide Noti. No. ST-7083/X-1012(5)-65, dated 29th August, 1969 published in U. P. Gazette, Extra. dated 29th August, 1969, p. 2-3.

Note.—Sub-rule (5) of Rule 27-E is proposed to be substituted by Draft Rules, 1972 on below.

1(5) Where the dealer claiming the rebate—

(a) has realised the tax from the purchaser and has also deposited the same into the Government Treasury, and

(b) submits to the Sales Tax Officer a power-of-attorney, duly executed by him in favour of the said purchaser to the effect that the amount refundable to him in pursuance of the rebate being allowed to him may be refunded to or adjusted towards the dues outstanding against the said purchaser, the Sales Tax Officer shall, after such enquiry as he may consider necessary, adjust the amount refundable to the said dealer towards the dues, if any, outstanding against him and thereafter the balance, if any, shall be adjusted towards the dues, if any, outstanding against, or be refunded to, the said purchaser :

Provided that if the power of attorney furnished by the dealer is found to be defective or incomplete or is not acceptable to the Sales Tax Officer for any sufficient reason, the Sales Tax Officer may require the dealer to remove the defects or submit a fresh power-of-attorney, failing which the application for rebate shall be liable to rejection.

(6) Sub-rules (1) to (5) shall also apply to the allowance of rebate under Notification No. ST-33 4/X—1012(5)-65, dated July 7, 1966, with the modification that in relation to sales made on or before December 31, 1968, an application under sub-rule (5) may be submitted on or before the 31st day of December, 1972 and that a consolidated application for each assessment year before the said date may be given in respect of sales to any manufacturer."

CHAPTER VII

Licences

28 to 38. [Deleted by Notification No. ST-4838/X—448-61, dated November 2, 1961, published in U. P. Gazette, Part I-A, dated 11th November, 1961, p. 1730.]

CHAPTER VIII

Submission of Returns and Calculation of Turnover and Assessment of Tax

39. [Deleted.]

40. [Deleted.]

41. **Submission of returns and assessment.** (1) Every dealer who is liable to pay tax under the Act shall, before the last day of July, October, January and April, submit to the Sales Tax Officer a return of his gross turnover for the quarters ending June 30, September 30, December 31 and March 31, respectively in Form IV ;

Provided that a dealer to whom sub-section (1) of Section 18 applies shall submit the return for the quarter in which business is discontinued within 30 days of the date of such discontinuance :

Provided further that every dealer to whom sub-section (2) of section 18 applies shall submit such returns within 30 days of the expiry of each month during the year in which the business is commenced.

1. It is proposed to substitute existing Rule 27-E(5) by the U. P. Sales Tax (Second Amendment) Rules, 1972, the Notification No. ST-11-4094/X—1012(5)-65, dated 9-6-1972.

(2) Before submitting the return under sub-rule (1), the dealer shall deposit in the treasury the amount of tax calculated by him on the turnover shown in such return and shall submit the treasury chalan with the return or submit with the return a cheque for the amount so calculated :

Provided that where a Government Department wants to deposit the tax by book adjustment such department shall, before submitting the return under sub-rule (1), prepare a bill in triplicate, for the amount of tax calculated on the turnover shown in such return and endorse it to the Sales Tax Officer in accordance with the financial rules on the subject and shall attach two copies thereof with his return of which one shall be retained by the Sales Tax Officer and the other shall be sent to the Accountant-General, Uttar Pradesh, for crediting the amount to the account of the Sales Tax Department.

¹[(3) (a) If in respect of any one or more quarter or month, as the case may be—

(i) the return is not submitted within the prescribed time, or

(ii) in the opinion of the Sales Tax Officer, the return filed is incorrect or incomplete or contains wrong particulars, or

(iii) the return is submitted without payment of tax in the manner prescribed in rule 48, the Sales Tax Officer shall, after making such enquiries as he considers necessary, determine the turnover to the best of his judgment and provisionally assess the tax payable for that period.

(b) If in respect of any one or more quarter or month, as the case may be—

(i) the tax payable shown in the return appears to the Sales Tax Officer to be incorrect, or

(ii) the tax paid according to rule 48 is less than the amount of tax shown as payable in the return,

the Sales Tax Officer shall provisionally assess the tax payable on the turnover shown in the return submitted for that period at the rate specified under the Act.

(c) The Sales Tax Officer shall issue a notice to the dealer in Form XI along with the assessment order passed under clause (a) or (b), and the dealer shall pay the sum demanded in the said notice within the time and in the manner specified therein.]

(4) *[Deleted.]*

(5) Upon the expiry of the assessment year the Sales Tax Officer shall, after such enquiry as he may deem necessary, determine the turnover of the assessment year and shall assess the tax thereon.

(6) If the tax assessed differs from the total amount deposited or paid by cheque, the difference shall be realized or refunded by the Sales Tax Officer, as the case may be.

(7) Every return submitted under Section 18 shall be in Form IV.

(8) For the assessment year 1948-49 the returns for the quarter ending June 30, shall be submitted by August 31, 1948.

1. Subs. by the U. P. Sales Tax First Amendment) Rules, 1972, vide Noti. No. ST-II-1497/X-948 (STC)-67 dated April 19, 1972 (w. e. f. April 19, 1972).

(9). [Deleted.]¹

42. Dealers having more than one place of business. Every dealer shall include the turnover of all branches of his business in Uttar Pradesh in the return submitted for the principal place of business and shall send intimation thereof to each Sales Tax Officer concerned.

43. Method of calculating turnover when goods sold for consideration other than money. Any dealer who has goods for valuable consideration, other than money, shall separately specify in the return of the turnover the quantity of goods so sold, and a description in sufficient detail, and the value of the consideration for which the goods have been sold. The Sales Tax Officer shall, after such enquiry as he considers necessary, determine the value of such consideration.

²[44. **Sections 3 and 3-D (2). Determination of turnover of sales.** The tax under section 3 and sub-section (2) of section 3-D shall be computed on the net turnover of sales. In determining the net turnover of sales, the amounts specified below shall be deducted if they are included in the gross turnover—

(a) all amounts allowed as discount, provided that such discount is allowed in accordance with the regular practice of the dealer or is in accordance with the terms of the contract or agreement entered into in a particular case, and provided also that the accounts show that the purchaser had paid only the sum originally charged, less the discount ;

(b) all amounts allowed to purchasers in respect of goods returned by them to the dealer within three months from the date of delivery of the goods provided that the accounts show the dates on which the goods were sold and returned and also the dates on which, and the amounts for which, refund was made or credit was allowed to each purchaser ;

(c) all amounts for which the dealer sells goods which are not in his stock but which are obtained by him from another dealer specially to accommodate a particular customer and are immediately sold to such customer, provided that the sale is entered in the accounts then and there as an accommodation sale together with the name of the dealer from whom the goods were obtained and the accommodating dealer does not make a profit out of the transaction ;

(d) all amounts for which goods exempt from tax under any provision of the Act are sold, provided that the terms and conditions, if any, for such exemption are complied with and further that separate accounts for the transactions in respect of such goods are maintained ;

Provided, however, that the assessing authority may, for reasons to be recorded, exempt from tax the turnover of sales, or a portion thereof, of such goods even if such separate account has not been maintained ;

(e) all amounts realised by the sale by a dealer of his business as a whole ;

1. Deleted by Noti No. ST-1035/X-1036-56 dated March 30, 1957, published in U. P. Gazette Part I-A, dated April 6, 1957.

2. Subs by the U. P. Sales Tax (First Amendment) Rules, 1974, vide Noti. No. ST-II-700/X-900 (16-A)-64, dated March 1, 1974 published in U. P. Gazette, Extra., dated March 4, 1974.

(f) all amounts for which the goods, specified in the First Schedule to the Act or referred to in sub-section 2-A of section 3-A or specified in a notification issued under sub-section (1) of section 3-D of the Act, are sold, except when the dealer is liable to tax on such sale under any provision of the Act;

(g) all amounts for which the dealer sells goods in respect of which he furnishes certificates in Form III-A or III-C (1) or III-C (4) in accordance with the provisions of rule 12-A or 12-B, as the case may be.]

1[44-A. Section 3-D (1). Determination of turnover of purchases. The tax payable under the Act on purchases shall be computed on the net turnover of purchases, which shall be determined after deducting the amounts specified below if they are included in the gross turnover of purchases—

(a) all amounts allowed to the dealer as discount, provided that such discount is allowed in accordance with the regular practice of the selling dealer or is in accordance with the terms of the contract or agreement entered into in a particular case, and provided also that the accounts show that the dealer has paid only the sum originally charged by the selling dealer, less the discount;

(b) all amounts allowed to the dealer in respect of goods returned by him to the selling dealers, provided that the goods are returned within three months of their receipt and the accounts show the dates on which the goods were purchased, received and returned and also the dates on which, and the amounts for which, refund was received from, or credit was allowed by the selling dealer;

(c) all amounts for which goods exempted from purchase tax are purchased, provided that the terms and conditions, if any, for such exemption are complied with, and further that separate accounts for the transactions in respect of such goods are maintained;

Provided, however, that the assessing authority may, for reasons to be recorded, exempt from the tax the turnover of purchases, or a portion thereof, of such goods even if such separate account has not been maintained;

(d) all amounts for which the dealer purchases goods in respect of which he furnishes certificates in accordance with the provisions of rule 12-B; and

(e) all amounts paid by a dealer for the purchase of a business as a whole.]

45. Notice of demand. As soon as the assessment has been made the Sales Tax Officer shall send to the dealer a notice in form XI, together with a copy of the assessment order free of charge and the dealer shall pay the tax so assessed within the time and in the manner specified in the notice.

46. Reasons to be recorded. If in any case the Sales Tax Officer determines the turnover at a figure different from that shown in the returns submitted, or determines the turnover in excess where no returns have been submitted he shall briefly record the reasons therefor.

1. Subs by the U. P. Sales Tax (First Amendment) Rules, 1974, vide Notif. No. ST-II-700/X-900 (16-A) 64, dated March 1, 1974, published in U. P. Gazette, Extra dated March 4, 1974

46-A. Fee for copy of assessment order. A copy of an order issued under Rule 46, other than the first copy, and a copy of an assessment order issued otherwise than under Rule 46, shall be supplied to the dealer on his furnishing copy folios of the value of Re. 1 and 25 paise.

46-B. Fee for copy in other cases. A copy of any order, statement or other record, other than an assessment order, may be given to a dealer on his furnishing copying folios of the value of Re. 1.

46-C. Fee for urgent or duplicate copy. (1) (a) For urgent copy of any document, order, statement or record, the fee shall be double that prescribed in Rule 46-A or 46-B, as the case may be.

(b) An applicant for urgent copy shall be entitled, if his application be presented in the forenoon of the day, to have his copy furnished to him, so far as may be possible, before the close of the same day. If the application is presented in the afternoon, the copy shall be similarly furnished by the forenoon of the following day, if possible.

(c) Where the document of which a copy is required is too lengthy or it is otherwise felt that it would be difficult to issue the copy within the time prescribed therefor, the applicant shall be given an option to elect his application being treated as an ordinary one, and where he so agrees, the difference between the fee paid by him and that prescribed for an ordinary copy shall be refunded; otherwise, the application shall be treated as urgent and given priority over ordinary applications.

(2) Where a person applies for more than one copy of a document, order, statement or record and copies can be typed, the fee for the first copy shall be at the rate prescribed in Rule 46-A or 46-B or in sub-rule (1) of this rule, as the case may be, and for each carbon copy up to a limit of four, half that rate.

47. [Deleted.]

CHAPTER IX

Collections

48. Manner of payment. Unless expressly provided otherwise payment of any fee, tax, penalty or composition money may be made in any of the following ways :

(a) by deposit with chalan in triplicate in the treasury ; or

(b) by cheque or bank draft with chalan in triplicate to Sales Tax Officer, or in case of Government Departments by book transfers.

49. Payment by cheque (1) When payment is made by cheque the cheque shall be drawn in favour of the Sales Tax Officer and shall be crossed.

(2) The cheque shall be such as shall satisfy the provisions of the rules contained in the annexure hereto.

(3) On receipt of a cheque, the Sales Tax Officer shall issue a receipt for the cheque on the outer foil of Form XII.

(4) After the amount of the cheque has been credited in the treasury the Sales Tax Officer shall issue a formal receipt on the inner foil of Form XII.

1[50. Realization of tax, etc. as arrears of land revenue. Where a dealer or a person fails to deposit the tax or any other amount payable by him under the provisions of the Act within the period fixed in that behalf, the same may be recovered as an arrear of land revenue.]

51. Treasury chalang to be forwarded to Sales Tax Officer. The Officer-in-charge of a treasury or a sub-treasury in which any fee, tax or composition money is deposited shall, in respect of all deposits, forward to the Sales Tax Officer a copy of the treasury chalan with which the fee, tax or composition money, as the case may be, has been deposited.

52. Verification by treasury. (1) In the first week of each month the Sales Tax Officer shall prepare a statement in Form XIII and shall forward it to the Treasury Officer for verification.

53. Reconciliation of discrepancy. If any discrepancy is discovered at the time of verification, the Sales Tax Officer shall send the necessary records to the Treasury Officer for reconciliation of the accounts.

CHAPTER X^a

Registration of Dealers

54. Application for registration. ³[(1) An application by a dealer for registration under sub-section (1) of section 8-A shall be made to the Sales Tax Officer in Form XIV. The application shall be made under signature of—

(a) proprietor or a partner, in the case of a firm ; or

(b) Karta, in the case of Hindu Joint Family ; or

(c) Managing Director/Director authorised by the Board of Directors, in the case of Limited Company ; or

(d) President or Secretary, in the case of a society, Club or Association ; or

(e) Head of Office or any other officer duly authorised by him in the case of a department of State Government or Central Government ; and

(f) in any other case, by the dealer himself or by the Principal officer or any other officer duly authorised by him, of the authority or body, as the case may be.]

⁴[(2) Each application shall be accompanied by a treasury chalan showing deposit of the appropriate registration fee and the penalty specified in the Act, where payable, or by a Crossed Cheque or bank draft for the appropriate amount.]

1. Subs. by Noti. No. ST-II-1497/X-948 (STC)-97, dated 19th April, 1972 (w.e.f. 19th April, 1972).

2. Chapter X subs. by Notification No. ST. 1055/X-1086-56, dated March 30, 1957 published in U. P. Gazette, Part I A, dated April 6, 1957.

3. Rule 54 (1) and Rule 55 substituted by [The U. P. Sales Tax (Second Amendment) Rules, 1970], vide Notification No. ST-3255/X-906 (AB-2)-68 dated 16th November, 1970, published in the U. P. Gazette Extra. dated November 16, 1970.

4. Substituted by The U. P. Sales Tax (First Amendment) Rules, 1972, vide Notification No. ST-II-1497/X-948 (STC)-67, dated 19th April, 1972 w.e.f. 19th April, 1972.

(3) An application for registration shall be made within thirty days of the date on which a dealer becomes liable to registration.

1[55. **Grant of registration certificate.** 2[(1) If the Sales Tax Officer is satisfied that the application is in order and the information furnished is correct and complete, he shall register the dealer and grant him a certificate of registration in Form XV :

Provided that where the Sales Tax Officer has required a dealer to furnish security under sub-section (6) of section 8-A of the Act as a condition of causing a dealer to be registered or of the continuance in effect of such registration, the dealer shall not be registered and the certificate of registration shall not be granted or renewed, as the case may be, until the requirement has been fulfilled in the manner required by the Sales Tax Officer.]

(2) If the application is incorrect or incomplete in any respect or has not been made in accordance with the provisions of the Act or Rules, the Sales Tax Officer shall call upon the applicant to make such corrections or to furnish such details as may be required to complete the application and may call the applicant for personal hearing if necessary. The Sales Tax Officer shall, however, reject the application if, after providing reasonable opportunity to the applicant, he still finds the application incorrect or incomplete or not in accordance with the provisions of the Act and Rules, or for any other sufficient cause to be recorded in writing.]

56. **Number of certificate.** Every certificate of registration in Form XV shall bear a serial number preceded by an index mark. The index mark shall be as assigned to each circle or sub-circle in column 2 of Appendix A. The serial number shall be consecutive for all dealers in a circle or sub-circle according to the entry in the register of dealers registered in Form XV.

APPENDIX A

(See Rule 56)

Index Marks of circles and sub-circles.—

Name of circle or sub-circle	Index Mark	Name of circle or sub-circle	Index Mark
1	2	1	2
Agra	...	AG. Basti	...
Akbarpur	...	AK. Bijnor	...
Aligarh	...	AL. Budaun	...
Allahabad	...	AD. Bulandshahr	...
Almora	...	AM. Chandausi	...
Azamgarh	...	AZ. Dehra Dun	...
Bahraich	...	BH. Deoria	...
Ballia	...	BL. Etah	...
Banda	...	BA. Etawah	...
Bara Banki	...	BB. Faizabad	...
Barcilly	...	BY. Farrukhabad	...
			BS.
			BJ.
			BD.
			BR.
			CD.
			DD.
			DA.
			EH.
			EW.
			FZ.
			FG.

1. Subs. by the Notification No. ST-3255/X-906 (AB 2)-68, dated 16th November, 1970.

2. Subs. by the U. P. Sales Tax (First Amendment) Rules, 1972 vide Noti. No. ST-II-1947/X-948 (STC) 67 dated April 19, 1972 w.e.f. 19th April, 1972.

Name of circle or sub-circle	Index Mark	Name of circle or sub-circle	Index Mark
1	2	1	2
Fatehrur	...	FP. Mathura	...
Firozabad	...	FD. Meerut	...
Ghaziabad	...	GD. Mirzapur	...
Ghazipur	...	GZ. Moradabad	...
Gonda	...	GA. Muzaffarnagar	...
Gorakhpur	...	GK. Naini Tal	...
Haldwani	...	HN. Orai (Jalaun)	...
Hapur	...	HP. Pithoragarh	...
Hardoi	...	HD. Pratapgarh	...
Hathras	...	HT. Pilibhit	...
Jaunpur	...	JR. Rae Bareilly	...
Jhansi	...	JH. Rampur	...
Kanpur	...	KR. Rishikesh	...
Kashipur	...	KP. Robertsganj	...
Kheri	...	KH. Roorkee	...
Kosikalan	...	KK. Saharanpur	...
Kotdwar	...	KD. Shahjahanpur	...
Lansdowne (Garhwal)	...	LD. Sitapur	...
Lucknow	...	LK. Sultanpur	...
Mahoba (Hamirpur)	...	MB. Unao	...
Manipuri	...	MN. Varanasi	...
			MT.
			MR.
			MI.
			MD.
			MZ.
			NT.
			OR.
			PR.
			PG.
			PT.
			RB.
			RR.
			RS.
			RG.
			RK.
			SR.
			SJ.
			ST.
			SL.
			UC.
			VN.

57. **Additional copy of registration certificate.** (1) The Sales Tax Officer shall furnish to the dealer, free of cost, an attested copy of the registration certificate for every additional place of business specified therein.

1, (2) (a) Every registered dealer shall get his sales-tax registration number and the date from which it is effective, painted on the signboard of his shop in letters and figures not less than 6 cm. in height in such manner that the same are easily readable from the road; or shall display prominently at the main entrance of his shop a painted board, which shall not be less than 60 cm. x 30 cm. in size, clearly indicating the sales-tax registration number allotted to him and the date from which it is effective in letters and figures not less than 6 cm. in height.

(b) Every registered dealer shall get his sales-tax registration number and the date from which it is effective, printed on every cash/credit memo, invoice, voucher or bill relating to any transaction entered into by him.]

58. **Renewal of certificate.** (1) Every registered dealer who continues to be liable to registration shall submit an application in Form XI for the renewal of his certificate before the date of its expiry. The application shall be accompanied by the certificate to be renewed and a treasury challan showing deposit of a fee of Rs. 10 into the treasury.

(2) If the Sales Tax Officer is satisfied that the application has been duly made and the fee deposited, he shall renew the certificate and return it to the dealer.

59. **Retrospective effect of registration certificate.** The Commissioner of Sales Tax may, on being satisfied that there were sufficient reasons

1. Sub-rule (2) of Rule 57 substituted by Notification No. ST-615/X-948 (3)-1967, dated February 13, 1968, published in U. P. Gazette, Part I-ka, dated February 24, 1968.

for a dealer, who is liable to registration under Section 8-A, for not applying for the grant of registration certificate in time, direct that registration certificate be issued or renewed, as the case may be, so as to take effect retrospectively from the beginning of the assessment year to which the application relates.

60. Certificate not transferable. A registration certificate granted or renewed under these rules shall not be transferable. Where a registered dealer is succeeded in the business by another dealer by transfer, reconstitution, or otherwise, the dealer so succeeding shall obtain a fresh certificate of registration in accordance with these rules.

61. Loss of certificate. If a certificate of registration is lost, destroyed or defaced, the Sales Tax Officer shall, on being satisfied that the certificate has so been lost, destroyed or defaced, issue a duplicate copy thereof on presentation of an application by the dealer which shall be accompanied by a treasury chalan showing the deposit of a fee of Rs. 2 in the treasury.

62. Cancellation of registration certificate. If at the close of any assessment year a dealer who has been granted a registration certificate in Form XV is satisfied that he is no longer liable to such registration, he may apply to the Sales Tax Officer by April 30 following for the cancellation of his certificate. The Sales Tax Officer shall, after such enquiry as he may consider necessary, either cancel the certificate or reject the application and require the dealer to have his certificate renewed.

63. Deposit of tax under section 8-A. The amount charged by a dealer as tax on sale of any goods which he is liable to deposit under subsection (4) of section 8-A shall be deposited by him within thirty days of the expiry of the month in which the amount is charged.

64. [Deleted.]

CHAPTER XI

Appeal and Revision

65. Forum of appeal. (1) Appeals under Section 9 shall lie to the Assistant Commissioner (Judicial).

(1-A) Assistant Commissioner (Judicial) shall be the appellate authority also for the hearing and disposal of cases pending before Judge, Sales Tax (Appeals) immediately before the first day of October, 1962.

(2) Every appeal shall be preferred in the form of a memorandum, written on water-mark or any other stout paper, and on payment of fee as provided in the Act.

(3) The memorandum of appeal shall be accompanied with a certified copy of the order appealed against and a spare copy of the memorandum which shall be forwarded by the Assistant Commissioner (Judicial) to the assessing officer concerned along with the notice issued under sub-rule (2) of Rule 68.

66. Contents of memorandum of appeal. (1) The memorandum of appeal shall specify the name and address of the appellant, shall set forth concisely and under distinct heads the grounds of objection and the relief prayed for and shall be signed by the appellant or his lawyer or his duly authorized agent and verified in the form given below :

"I....."

the appellant

.....
on behalf of the appellant do hereby

declare that the contents of this memorandum are true to the best of my knowledge and belief."

(2) The memorandum of appeal shall be accompanied by adequate proof of payment of the fee payable and a certified copy of the order appealed against, and the chalan showing deposit in the treasury of the tax admitted by the appellant to be due, or of such instalment thereof as might have become payable.

(3) The appellant shall not, except by leave of the Assistant Commissioner (Judicial), urge or be heard in support of any ground of objection not set forth in the memorandum of appeal, but the Assistant Commissioner (Judicial) in deciding the appeal shall not be confined to the grounds of objection set forth in the memorandum of appeal, or taken by the leave of the Assistant Commissioner (Judicial) under this rule :

Provided that the Assistant Commissioner (Judicial) shall not rest his decision on any ground other than the one set forth in the memorandum of appeal or taken by the leave of the Assistant Commissioner (Judicial) unless the party who may be affected thereby, has had sufficient opportunity of contesting the case on that ground.

67. Appeal how to be presented. (1) The memorandum of appeal shall be presented by the appellant or his lawyer or duly authorised agent to the Assistant Commissioner (Judicial) or may be sent by registered post addressed to the Assistant Commissioner (Judicial).

[(2) If the memorandum of appeal is in order, the Assistant Commissioner (Judicial) shall admit it and on admission, the Ahalmad of the Assistant Commissioner (Judicial) shall endorse thereon the date of its presentation, and shall register it in a book to be known as Register of Appeals.]

(3) If the memorandum of appeal is not in order it may be rejected or be returned, after the necessary endorsement on its back about its presentation and return to the applicant for correction and representation within the time to be fixed by the Assistant Commissioner (Judicial) or be amended then and there.

(4) On admission of an appeal, the Assistant Commissioner (Judicial) shall fix a date for hearing the appeal and may send for the record, if necessary.

68. Disposal of appeal. (1) The Assistant Commissioner (Judicial) shall give notice of the date fixed for hearing of the appeal to the appellant and the Sales Tax Officer who passed the order appealed against.

(2) Notice of the date fixed under the foregoing rule shall be affixed in the Court-house and shall be served on the appellant and the Sales Tax Officer in the manner provided under Rule 77.

(3) The notice shall declare that if any party does not appear, the appeal shall be dismissed for default, or shall be heard *ex parte*, as the case may be.

(4) On the date of the hearing, if the parties are present, the Assistant Commissioner (Judicial) shall give the appellant and the Sales Tax Officer

1. Sub-rule (2) of Rule 67 is substituted by Sales Tax (Second Amendment Rules,) 1969. Notification No. ST-1418/X-948 (4)-68, dated June 7, 1969 published in the U. P. Gazette, Part I, dated 7th June, 1969.

or a lawyer or an accountant appointed by either of them in this behalf, a reasonable opportunity of being heard and may pass such order as he thinks fit to dispose of the appeal.

(5) Where on the day fixed, or on any other day to which the hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Assistant Commissioner (Judicial) may make an order that the appeal be dismissed. Where the appellant appears and the respondent does not appear, the appeal shall be heard *ex parte*.

(6) Where an appeal is dismissed under the foregoing rule for default, the appellant may apply within a month from the date of dismissal to the Assistant Commissioner (Judicial) for the re-admission of his appeal and where it is proved that the notice was not duly served on the appellant or that he was prevented by any sufficient cause from appearing when the appeal was called on for hearing, the Assistant Commissioner (Judicial) shall re-admit the appeal on such terms as to costs or otherwise as he thinks fit.

(7) Where an appeal is heard *ex parte* and judgment is pronounced against the respondent, he may apply within a month from the date of the *ex parte* order to the Assistant Commissioner (Judicial) to re-hear the appeal, and if he satisfies the Assistant Commissioner (Judicial) that the notice was not duly served on him or that he was prevented by any sufficient cause from appearing when the appeal was called on for hearing, the Assistant Commissioner (Judicial) shall set aside the *ex parte* order and shall re-hear the appeal on such terms as to costs or otherwise as he thinks fit.

(8) Where the material on the record is sufficient to enable the Assistant Commissioner (Judicial) to pronounce his judgment he may call for such further material from either of the parties as he thinks fit. Such material shall form part of the record.

(9) The order of the Assistant Commissioner (Judicial) shall be in writing and shall state :—

(a) the points for determination ;

(b) the decision thereon ; and

(c) the reasons for the decision.

69. Appearance of parties before the Judge (Revisions) or Additional Judge (Revisions). (1) An application for revision of any order of the Sales Tax Officer or of any other assessing authority, or the Assistant Commissioner (Judicial) may (on payment of fee as provided in the Act) be presented by the applicant, or his duly authorised agent, or lawyer, to the Judge (Revisions), or the Additional Judge (Revisions) as the case may be or may be sent to him by registered post. Every such application shall clearly specify the full name and address of the applicant.

¹[(2) All such applications shall be serially numbered and regularly entered in the "Register of Revision Applications" to be maintained by the Ahalmad of the Judge (Revisions), or the Additional Judge (Revisions) as the case may be.

1. Sub-rule (2) and (3) of Rule 69 substituted by the Noti. No. ST-1418/X-934 (4)-69 Published in the U. P. Gazette, Part I ka, dated June 7, 1969.

U.P.S.T.—3

(3) The ahalmad shall enter in the register of applications the name, designation, place of residence, the place and the nature of business of each applicant and the result of the application.]

(4) If the Judge, after examining the record, and hearing the applicant or his counsel, is satisfied that there is no force in the application, he may summarily reject it.

[(5) If the application is not rejected under the foregoing sub-rule, a date for the hearing thereof shall be fixed of which due notice shall be given to the applicant and to the Sales Tax Commissioner. The application in revision may be heard at the headquarters of the Judge (Revisions) or the Additional Judge (Revisions), as the case may be, or under the orders of the Judge (Revisions), at the headquarters of the Assistant Commissioner (Judicial) against whose order the Revision has been preferred.]

(6) An application for revision shall be written on a water mark or any other stout paper.

(7) Any applicant or opposite party shall be entitled to have his case argued before the Judge (Revisions) or the Additional Judge (Revisions) by any practising lawyer of the High Court of Uttar Pradesh or of the District Judge's Court of any district or a registered accountant.

(8) No officer below the rank of a Sales Tax Officer shall be entitled to argue any case before the Judge (Revisions) or the Additional Judge (Revisions) as the case may be, on behalf of the Sales Tax Commissioner.

[(9) An application for stay of realisation of any amount of tax, fee or penalty, in a case where an appeal is said to be pending, shall be accompanied by a certificate from the Appellate Authority concerned to the effect that the appeal is pending. An application which is not accompanied by the certificate as aforesaid shall not be entertained by the Revising Authority or Additional Revising Authority :

Provided that, where an appeal is pending, the said certificate shall, on the application of the appellant, be given to him by the Appellate Authority free of cost and without delay :

Provided further that pending receipt of the certificate, an application for stay of realisation of any amount of tax, fee or penalty may be entertained where the Revising Authority or the Additional Revising Authority, as the case may be, is satisfied, on the basis of an affidavit, that the appeal is pending.]

70. Order in appeal or revision to be communicated to parties concerned. (1) A copy of every order of the Assistant Commissioner (Judicial) under sub-section (3) of section 9 or of the Judge (Revisions) or the Additional Judge (Revisions) as the case may be, under sub-section (3) of section 10 shall be delivered or sent by post to the person affected by the order, and to the Commissioner.

1. Sub-rule (5) of Rule 69 is substituted by U. P. Sales Tax (First Amendment) Rule, 1970 vide Notification No. S1-2416/X-942 (6) 68, dated 5th May, 1970 Published in the U. P. Gazette Extra. dated 5th May, 1970.

2. Added by Noti. No. ST-3300/X 948 (2) 67, dated August 31, 1968, published in U. P. Gazette Extra. dated 31st August, 1968.

(2) The first copy of such order shall be given to the person so affected free of charge. A copy other than the first copy shall be given to such person on his furnishing copying folios of the value of Re. 1 and 25 paise.

71. Giving effect to the appellate or revisional orders. (1) If an order passed in appeal or revision has the effect of varying any order the Sales Tax Officer shall refund the excess tax or fee, or realise the deficit, as the case may be.

(2) The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the chalan showing deposit in the treasury of the tax admitted by the appellant to be due, or of such instalment thereof as might have become payable.

CHAPTER XII

Accounts

1[72. (Sec. 12.) Accounts how to be maintained. Every dealer liable to pay tax under the Act, including a dealer exempted from tax on payment of fee under any provisions of the Act, shall maintain a true and correct account of all his purchases, sales and stocks, showing quantity and value for verification of the accuracy of his turnover of sales or purchases or both.]

2[73. Period for which accounts to be retained. Every dealer shall preserve all accounts maintained by him in the course of his business, including cash memos, credit memos and vouchers relating to production, stocks, purchases, deliveries and sales, for a period of five years after the close of the assessment year to which they relate or till the assessment or re-assessment or any other proceeding under the Act for such assessment year is completed whichever is later.]

74. [* * *]

CHAPTER XIII

Miscellaneous

75. Power to summon witnesses. The Sales Tax Officer, Assistant Commissioner (Executive), Deputy Commissioner, Additional Commissioner, Commissioner, Assistant Commissioner (Judicial) and Judge (Revisions) or the Additional Judge (Revisions), as the case may be, shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters, namely :

(a) enforcing the attendance of any person and examining him on oath or affirmation ;

(b) compelling the production of documents ; and

1. Subs by the U. P. Sales Tax (First Amendment) Rules, 1974, vide Noti No. ST-II-70/X 900 (16-A) 64, dated March 1, 1974 published in the U. P. Gazette Extra. dated March 4, 1974

2. Subs by the U. P. Sales Tax (First Amendment) Rules, 1972, vide Noti. No. ST-II 1497/X 948 (STC)-77 dated April 19, 1972.

3. Rule 74 deleted by U. P. Sales Tax (First Amendment) Rules, 1974, vide Noti No. ST-II-700/X 900 (16-A) 64 dated March 1, 1974 published in U. P. Gazette, Extra. dated March 4, 1974. The deleted rule read as under

* *Separate Account in certain cases.* A dealer holding a licence under Sec. 3 E shall, if he also deals in goods not covered by the licence, keep separate accounts for the goods covered by the licence and goods not so covered."

- (e) issuing commissions for the examination of witnesses, and any proceeding before any of the officers aforesaid shall be deemed to be a judicial proceeding within the meaning of Sections 193, 228 and for the purposes of Section 196 of the Indian Penal Code.

76. Form of summons for the production of a document. Summons for the production of a document or the attendance of any person shall be issued in Form XVI.

177. (Sec. 24). Modes of service. (1) The service of any notice, summons or order under the Act or the rules may be effected in any of the following ways, namely :—

- (a) by giving or tendering a copy thereof to the dealer or his manager, *munim*, accountant or agent or one of his employees ; or
- (b) if such dealer or his manager, *munim*, accountant or agent cannot easily be found, by leaving a copy thereof at the last known place of business or residence of the dealer, or by giving or tendering it to some adult male member of the dealer's family ; or
- (c) if the address of such dealer is known to the Sales Tax Officer, by sending a copy thereof to him by registered post ; or
- (d) if none of the modes aforesaid is practicable, by affixing a copy thereof in some conspicuous place at the last known place of business or residence of the dealer.

(2) Where a process server, peon or any employee of the Sales Tax Office delivers or tenders any notice, summons or order to the dealer or his manager, *munim*, accountant or agent, he shall require the person to whom the notice, summons or order is delivered or tendered to sign an acknowledgment of the service of the notice, summons or order.

(3) Where the dealer or his manager, *munim*, accountant or agent refuses to accept the notice, summons or order tendered to him by a process-server, peon or employee of the Sales Tax Office, or refuses to sign the acknowledgment after acceptance of the notice, summons or order, such process server, peon or employee shall submit a report to the concerned authority stating facts about such refusal and name or names and address or addresses of the person or persons, if any, present at the time of the refusal. Such report shall be verified on oath by the process-server, peon or the employee. The concerned authority may, having regard to the facts and the circumstances and after making such further enquiry in the matter, if any, as it thinks fit, consider such refusal to be *prima facie* proof of service.

(4) In the case of service under clause (c) of sub-rule (1), an acknowledgment purporting to be signed by the dealer or his manager, *munim*, accountant or agent, or an endorsement by a postal employee that the dealer or his manager, *munim*, accountant or agent refuses to take delivery, may be deemed by the concerned authority to be *prima facie* proof of the service.]

1. Subs by the Uttar Pradesh Sales Tax (First Amendment) Rules, 1974, vide Not. No. ST-11-700/X-900 (16-A)-64, dated March 1, 1974, published in the U. P. Gazette, Extra-ordinary, dated March 4, 1974.

77-A. Unless otherwise provided in the Act or the Rules anything which is by the Act or the Rules required or permitted to be done by a dealer except when he is required to attend personally for examination on oath or affirmation may be done by a lawyer, an accountant or an authorised agent appointed by the dealer in writing in this behalf; and process served on or notice given to such lawyer, accountant or the authorised agent shall be as effectual as if the same had been served on or given to the dealer in person; and all provisions of the Act or the Rules relating to the service of process on or the giving of a notice to a dealer shall be applicable to the service of process on or the giving of a notice to such lawyer, accountant or the authorised agent.

177-B. Where a lawyer or accountant is found guilty of misconduct in connection with any sales tax proceedings by the authority empowered to take disciplinary action against the members of the profession to which he belongs, or if any authorised agent or any other person is found guilty of misconduct or corruption by the Commissioner of Sales Tax or any other Officer authorised by him in this behalf, the Commissioner of Sales Tax or such other officer may direct that he shall not be entitled to represent a dealer under these rules:

Provided that—

(a) no such direction shall be made in respect of any person unless he is given a reasonable opportunity of being heard;

(b) any person against whom such direction is made, may, within thirty days of the making of the direction, appeal to the Commissioner of Sales Tax in this behalf, and to the State Government if it is made by the Commissioner of Sales Tax, to have the direction cancelled, and

(c) no such direction shall take effect until the expiry of thirty days from the making thereof or, where an appeal is preferred, until the disposal of the appeal.

177-C. Inspection of records and fee payable therefor. (1) A Sales Tax Officer, before whom any proceeding against a dealer under the Act or the rules made thereunder is pending, may, in his discretion, allow such dealer to inspect the whole or any part of the record of such proceeding if an application to this effect is made by 2-30 p. m. on any working day. The application shall bear a court-fee stamp of twenty-five paise. If the application is allowed, an inspection fee at the rate of fifty paise, for each hour or part of an hour shall be charged.

Inspection in the same manner, and on payment of the same charges, may also be allowed of the record of any proceedings before the Sales Tax Officer, which have been closed.

(2) The dealer shall inspect the record in the presence of such official and between such hours as may be appointed for the purpose by the Sales

1. Rule 77-B subs. by Noti. No. 3922/X-10009-53 dated 6th November, 1958 published in U. P. Gazette, Part I-A, dated November 6, 1958.

2. Rule 77-C substituted by Noti. No. 3922/X-10009-56 dated November 6, 1958, published in U. P. Gazette, Part I-A, dated November 22, 1958.

Tax Officer. He shall not be allowed to remove the record or any part thereof from the place of inspection, or to make any mark upon the record, or in any manner mutilate it. He shall also not be allowed to take a copy of any part of the record beyond taking down brief notes for reference.

(3) Any dealer desiring to ascertain any particulars of a record which he can legitimately inspect shall, on presentation to the Sales Tax Officer of an application containing a full description of the record so far as is known to him, be entitled, if the application is sanctioned to have a search made and to have the information, if obtainable, given to him in writing signed by the record keeper, within ten days from the date of the application. All applications, whether sanctioned or refused, shall at once be entered in a register in R. D. Form No. 221 and the serial numbers of the register given on them by the record keeper. A fee of fifty paise on each application shall be leviable by means of a court fee stamp as soon as the order sanctioning the application is passed and the record keeper shall affix the stamp in column 7 of the register and note on the application that he has done so. He shall also cancel the stamp by punching it at its head, and also by writing or rubber stamping the word "Cancelled" on it :

Provided that no such fee shall be leviable in those cases where the applicant has given full and correct particulars in his application moved under sub-rule (1).

(4) The provisions of sub-rule (1) to (3) will be applicable *mutatis mutandis* to the courts of the Judge (Revisions) or the Additional Judge (Revisions) and Assistant Commissioner (Judicial).

78. Power to compound offences. The Assistant Commissioner (Executive) may, subject to the control and direction of the Commissioner, exercise the powers specified in Section 15.

79 Power of the Deputy Commissioner. Subject to the general control of the Commissioner, the Deputy Commissioner shall exercise all powers vested in the Commissioner.

79-A. Powers of the Additional Commissioner. Subject to the general control of the Commissioner, the Additional Commissioner shall exercise all powers vested in the Commissioner.

80 Power of Sales Tax Officer to be exercised by the superior Officer. The Commissioner, the Additional Commissioner, the Deputy Commissioner and the Assistant Commissioner (Executive) shall have all the powers exercisable by a Sales Tax Officer.

80-A. The Assistant Commissioner (Executive) shall also exercise such powers and perform such duties as may, consistently with the Act and these rules, be assigned to him by the Commissioner.

81. Transfer of cases. (1) The Commissioner, Sales Tax, may transfer any case or class of cases at any stage from one assessing authority in a circle to another assessing authority or to any officer subordinate to him having the powers of an assessing authority in the same circle or in any other circle in Uttar Pradesh.

1. Rule 79 A added by Noti. No. ST. 678/X-254-A-48 dated April 3, 1957.

2. Rule 80-A inserted by Noti. No. ST. 5060/X-942 (6)-62 dated 1st October, 1962 published in U. P. Gazette, Extraordinary dated October 4, 1962.

(2) The Assistant Commissioner (Executive) may, subject to the general control of the Commissioner, Sales Tax, also transfer any case or class of cases at any stage from one assessing authority to another assessing authority within his range.

1.(3) (a) The Commissioner, Sales tax may, before the commencement of the hearing of an appeal, either on his own motion or on the application of the appellant, transfer any case or class of cases from one Assistant Commissioner (Judicial) to another Assistant Commissioner (Judicial).

(b) The Judge (Revisions) may, at any stage, after the commencement of the hearing of an appeal, on an application made by the appellant or the Commissioner, Sales tax, transfer any case or class of cases from one Assistant Commissioner (Judicial) to another Assistant Commissioner (Judicial).]

82. **Powers of Commissioner to issue instructions.** Consistent with the provisions of the Act and these rules the Commissioner may issue instructions generally regulating the procedure to be followed in carrying out the provisions of the Act and these rules.

CHAPTER XIV

Establishment of Check Posts and Inspection of Goods in Transit

83. (Sections 23, 28-A, 28-B and 28-C). **Establishment of Check Posts.** (1) The State Government may, by notification in the *Gazette*, direct, under section 28, the establishment of check posts and barriers at such places within the State as may be specified in the notification.

(2) When a check post is set up on a thoroughfare or a road, barriers may be erected across the road or thoroughfare in the form of a contrivance to enable vehicles or vessels being intercepted, detained or searched.

(3) The senior most officer for the time being present on duty at the check post shall be its Officer-in-charge. No officer below the rank of an assessing authority shall be the Officer-in-charge of a check post.

(4) (a) The owner, driver or any other person incharge of the vehicle or vessel shall, in respect of such goods carried in the vehicle or vessel as are notified under subsection (1) of section 28-A and as exceed the quantity, measure or value specified in the notification, carry with him the following documents :

(i) declaration in Form XXXI, or certificate in Form XXXII or transit pass in Form XXXIV (hereinafter in the Rules in this Chapter referred to as 'declaration', 'certificate' or 'pass', respectively), as the case may be, in duplicate ;

(ii) cash memo bill of sale or challan ;

(iii) a trip sheet in triplicate.

1. Subs. by the U. P. Sales Tax (Amendment) Rules, 1971 vide Noti. ST. 643/X-948 (2) 67 dated 6th April, 1971, Published in U. P. Gazette, Extra. dated 6th April 1971.

2. Subs. by the U. P. Sales Tax (First Amendment) Rules, 1974, vide Noti. No. ST-11700/X-900 (1b A-64, dated March 1, 1974, published in the U. P. Gazette, Extra., dated March 4, 1974.

(b) The owner, driver or any other person incharge of any vehicle or vessel shall in respect of all other goods carried in such vehicle or vessel, carry with him a trip sheet in triplicate.

(5) (a) The owner, driver or any other person incharge of the vehicle or vessel shall produce the documents mentioned in sub-rule (4) before the officer in-charge of the check post or barrier or before any other officer not below the rank of an assessing authority on demand.

(b) At the first check post or barrier after his entry into the State, the owner, driver or any other person incharge of the vehicle or vessel, as the case may be, shall give the original and duplicate copies each of the declaration or certificate and original, duplicate and triplicate copies of the trip sheet to the Officer-in-charge of the said check post or barrier who will, after satisfying himself about their completeness and correctness, sign and stamp them with his official seal and return the duplicate copy of the declaration or certificate and the triplicate copy of the trip sheet after endorsing thereon, for the copy received, a receipt duly dated mentioning time and place.

(6) (a) A declaration or a certificate—(i) in respect of which a report has been made under sub-rule (9) of rule 85 or sub-rule (8) of rule 86, or

(ii) which is declared as obsolete and invalid by the Commissioner of Sales Tax under sub-rule (13) of rule 85 or sub-rule (10) of rule 86, shall not be valid with effect from the date of the report or the date from which it is so declared, as the case may be, for the purposes of sub-rule (5).

(b) A certificate whose period of validity as specified in sub-rule (4) of rule 86 has expired shall not be valid for the purposes of sub-rule (5).

(7) The owner of the truck or vessel or the transport agency, forwarding agency or clearing agent, as the case may be, shall deliver to the consignee, while delivering the consigned goods, the duplicate copy of the declaration or certificate, as the case may be.

(8) The trip sheet referred to in sub rule (4) shall be in Form XXXV and shall contain details in respect of all the goods referred to in clauses (a) and (b) of sub rule (4) being carried by a vehicle or vessel. Separate trip sheets shall be submitted for goods meant for different destinations

(9) The reference to certificate, wherever made in this rule, shall be subject to the provisions of rule 86].

[84. Inspection of goods in transit. (1) At every check post or barrier or at any other place, when so required by the officer-in-charge of the check post or by an officer empowered under section 13 or 13-A or under rule 3-A or 4, the owner, driver or any other person in charge of the vehicle or vessel, as the case may be, shall stop the vehicle or vessel and keep it stationary for as long as may be required by such officer. He shall also allow such officer to examine the contents of the vehicle or vessel and to inspect all documents and records relating to the goods carried, which may be in his possession or in the possession of any other person in the vehicle or vessel.

(2) The owner, driver or any other person in-charge of the vehicle or vessel, as the case may be, shall, if so required by the officer referred to in

1. Rules 84, 85, 86, 87 and 88 inserted by the U. P. Sales Tax First Amendment Rules, 1974 vide Not. No. 51-11-00/X-900 (G.O.) dated March 1, 1974, published in the U. P. Gazette, Extra. dated March 4, 1974.

sub-rule (1), give him his name and complete address, the name and complete address of the owner of the vehicle or vessel and the name and complete address of the owner of the goods if he is not present in the vehicle or vessel.

(3) If on such examination the officer finds or has reason to believe that—

(a) any one or more consignments are not covered by one or more of the documents referred to in sub-rule (4) of rule 83, or

-- (b) any such document in respect of any consignment is false, bogus, incorrect, incomplete or invalid,

the officer shall immediately issue a notice to the driver or person in-charge of the vehicle or vessel to show cause why the goods should not be seized.

(4) The officer, if he is satisfied as to the reason or reasons for the omission or defect, as the case may be, may vacate the notice after recording his findings therefor.

(5) If the officer is not satisfied with the explanation furnished by the owner, driver or the person in-charge of the vehicle, he shall order the seizure of the goods and furnish a receipt to the person aforesaid in respect of the goods seized.

85. Issue and submission of declaration forms and matters incidental thereto. (1) A registered dealer desirous of importing or receiving into the State from the States goods notified under sub-section (1) of section 28-A in excess of the quantity, measure or value specified thereunder shall send to the selling dealer or consignor of the other State two copies of the declaration in Form XXXI obtained by him under sub-rule (4).

(2) The registered dealer shall apply to the Sales Tax Officer, having jurisdiction over his principal place of business, for the issue of the blank declaration forms.

(3) No blank declaration forms shall be issued by the Sales Tax Officer, except on payment of a fee of ten paise per form or Rs. 5 per book of 50 forms. The fee shall be deposited in a Government treasury or sub-treasury or a branch of the State Bank of India in Uttar Pradesh and a copy of the receipt-challan shall be submitted with the application. The fee may also be paid in the form of Court Fee stamps which shall be affixed on the application. The application shall be signed by one of the persons mentioned in sub-rule (1) of rule 54 or a person duly authorised under rule 77-A.

(4) If the Sales Tax Officer is satisfied that the demand of the dealer for blank declaration forms is genuine and reasonable, he may issue such number of forms as he deems fit. No declaration form shall be issued unless the dealer has rendered an account of all such forms obtained earlier.

(5) If the fee paid is more than the fee payable for the forms issued, the balance shall remain to the credit of the dealer to be adjusted against future issues of the forms to him.

(6) The registered dealer shall send the original and duplicate portions of the form to the selling dealer or consignor of the other State after filling in all the required particulars and signing it. He shall retain the counter-foil himself.

(7) Every declaration form obtained under sub-rule (4) shall be kept by the registered dealer in safe custody. He shall be personally liable for the loss, destruction or theft of any such form and the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(8) No registered dealer to whom a declaration form has been issued shall transfer the same to another person except for the lawful purpose of sub-rule (1).

(9) Every registered dealer to whom a declaration form is issued under sub-rule (4) shall maintain in a register in Form XXXVI a true and complete account of every such form. If any form is lost, destroyed or stolen, the dealer shall forthwith report the fact to the Sales Tax Officer, make appropriate entries in the aforesaid register and take steps to issue proper public notice of such loss, destruction or theft.

(10) The registered dealer shall forthwith surrender all unused declaration forms remaining in stock with him at the time of discontinuance of his business or on the cancellation or expiry of the period of validity of his registration certificate, as the case may be.

(11) When a duly completed declaration form, issued by the purchasing dealer or consignee to the selling dealer or consignor, is lost in transit or by the selling dealer or consignor, the purchasing dealer or consignee shall, on demand by such selling dealer or consignor, issue a duplicate declaration form to him in the same manner as the declaration originally issued :

Provided that before issuing it, the purchasing dealer or consignee shall give the following declaration in red ink, duly signed by him, on each of the three portions of such duplicate declaration form :

'I hereby declare that this is the duplicate of the Declaration Form No. signed on
and issued to M/s.....
in respect of.....(description of goods) valuing
at Rs

Signature.....

(12) The Commissioner of Sales Tax shall, from time to time, publish in the *Gazette* the particulars of the declaration forms in respect of which a report is received under sub-rule (9).

(13) The Commissioner of Sales Tax may, by notification, declare that declaration forms of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification, and may in their place substitute new forms of fresh series, design or colour.

(14) When a notification is issued under sub-rule (13), all registered dealers shall, on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Sales Tax Officer all unused forms declared obsolete and invalid which may be in their possession and obtain in exchange such new forms as may be substituted in place thereof :

Provided that new forms shall not be issued to a dealer until he has rendered account of the forms previously issued to him and until he has returned the balance, if any, to the Sales Tax Officer.

(15) No registered dealer shall issue any declaration except in a declaration form obtained by him from the Sales Tax Officer having jurisdiction over his principal place of business and not declared obsolete or invalid under the provisions of sub rule (13).

(16) The Sales Tax Officer shall, in respect of declaration forms received or issued by him and in respect of surrendered forms, maintain account in Forms XXXVII, XXXVIII and XXXIX.

86. Issue and submission of certificate and matters incidental thereto. (1) A person other than a registered dealer, who wishes to import or receive into the State from another State goods notified under sub-section (1) of section 28 A in excess of the quantity, measure or value specified thereunder, may obtain a certificate in Form XXXII from the Sales Tax Officer in accordance with the provisions of this rule and send to the selling dealer or consignor of the other State its original and duplicate copies.

(2) The application for a certificate shall be on Form XXXIII and shall be submitted to the Sales Tax Officer within whose jurisdiction the applicant carries on business or, if he does not carry on business, resides. Separate application shall be submitted for each consignment.

(3) No certificate shall be issued except on payment of a fee of 0.15 P. per certificate which may be paid either in the form of Court Fee stamps affixed on the application or deposited in the manner laid down under clause (a) of rule 48. The receipt chalan shall be enclosed with the application.

(4) If the Sales Tax Officer is satisfied that the request for the certificate is genuine and reasonable, he may issue it; otherwise he may reject the application after giving the applicant an opportunity of being heard. The certificate issued shall be valid for a period of one month from the date of issue.

(5) An account in respect of the certificates issued shall be maintained by the Sales Tax Officer in Form XL.

(6) No certificate obtained under sub-rule (4) shall be transferred except for the lawful purpose mentioned in sub-rule (1).

(7) The applicant shall keep the certificate in safe custody. He shall be personally liable for its loss, destruction or theft and also for the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(8) If any certificate is lost, destroyed or stolen, the person who has obtained it shall forthwith report the fact to the Sales Tax Officer and shall take immediate steps to issue proper public notice of such loss, destruction or theft.

(9) All unused certificates shall be returned to the Sales Tax Officer, who shall maintain its account in Form XLI.

(10) The Commissioner of Sales Tax may, by notification, declare that the certificates of a particular series, design or colour shall be deemed obsolete and invalid with effect from such date as may be specified in the notification and may in their place substitute new forms of fresh series, design or colour.

87. Transit of goods by road through the State and issue of transit pass. (1) The driver or other person in-charge of a vehicle shall, in order to obtain a pass under section 28-B, submit an application, in triplicate, on Form XXXIV to the officer-in-charge of the check post or barrier, if any, established near the point of entry into the State, hereinafter referred to as Entry Check Post.

(2) The Officer-in-charge of the Entry Check Post shall, after examining the documents and after making such enquiries as he deems necessary, issue a pass on the duplicate and triplicate copies of the application, retaining the original himself. The pass shall specify the check post or the barrier (hereafter referred to as the (Exit Check Post) of the State to be crossed by the vehicle or vessel and the time and date upto which it should be so crossed.

(3) The driver or other person in-charge of the vehicle or vessel shall stop his vehicle at such Exit Check Post, surrender the duplicate copy of the pass and allow the officer in-charge of the check post to inspect the documents, consignments and goods in order to ensure that the consignments being taken out of the State are the same for which pass had been obtained. The Officer-in-charge of the Exit Check Post shall issue a receipt on the triplicate copy of the pass for the duplicate copies surrendered by the driver or other person in-charge of the vehicle.

(4) The Officer-in-charge of the Exit Check Post shall have powers to detain, unload and search the contents of the vehicle for the purpose mentioned in sub-rule (3).

88. (Section 28-D read with section 24). Adjustment of tax etc. from security. The tax or other amount payable by the dealer or any person, as the case may be, may be adjusted from the cash security, if any, furnished by him.]

**FORMS PRESCRIBED UNDER THE U. P.
SALES TAX RULES**

FORM I

(See Rule 5 of the Uttar Pradesh Sales Tax Rules, 1948)

Notice to dealers for submission of returns

To

.....

.....

.....

Whereas there are reasonable grounds to believe that you.....
.....carry on business at.....
under the name of.....and deal in.....
and whereas there are reasons to believe that you are liable to assessment
under the Uttar Pradesh Sales Tax Act, 1948, in respect of the assessment year
ending 31st March, 19

I,.....Sales Tax Officer of.....
.....Circle call upon you to furnish a true and complete
previous year

return, of your turnover for

the month/months of the assessment year
in Form IV within the period specified under Section 7 or within 30 days of
the service of this notice whichever is latter.

Take notice that in addition to your becoming liable to prosecution under
section 14 (a) of the Act you shall also be liable to be taxed under Section 7
(3) of the Act if you fail to submit the required returns within the specified
period or submit an incomplete or incorrect return.

Dated.....19

Sales Tax Officer.

.....

FORM II [Deleted]

FORM III

(See Rule 12 of the Uttar Pradesh Sales Tax Rules, 1948)

Statement of imports during the month ending.....in respect of
goods liable to tax at single point

I,.....Proprietor/Manager/Partner/Director/owner
of the firm known aswhereof the principal
place of business situated at.....
.....Post Office.....
Tahsil.....District.....
within the jurisdiction of the Sales Tax Officer of.....
Circle, hereby furnish the following statement on behalf of the said business
under Rule 12 of the Uttar Pradesh Sales Tax Rules, 1948 :

Sl. No.	Class of goods imported	Quantity	If imported by rail		If imported by road	
	Name and address of person from whom purchased	Value	Number of Railway receipt	Date of taking delivery	Date of import	Description of vehicle used
						Registered No. if vehicle used is motor vehicle

Place.....

Signature.....

Date.....

COUNTERFOIL

DUPLICATE

ORIGINAL

U. P. No.....

U. P. No.....

U. P. No.....

FORM III-A

FORM III-A

FORM III-A

[See rule 12-A of U. P. Sales Tax Rules, 1948.]

[See rule 12-A of U. P. Sales Tax Rules, 1948]

[See rule 12-A of U. P. Sales Tax Rules, 1948]

(Certificate in respect of goods liable to tax at the point of sale to the consumer to be given by the registered dealer purchasing the goods for sale in the same condition.)

(Certificate in respect of goods liable to tax at the point of sale to the consumer to be given by the registered dealer purchasing the goods for sale in the same condition.)

(Certificate in respect of goods liable to tax at the point of sale to the consumer to be given by the registered dealer purchasing the goods for sale in the same condition.)

Signature of issuing Officer.....

Signature of issuing Officer.....

Signature of issuing Officer.....

Seal of the issuing office.....

Seal of the issuing office.....

Seal of the issuing office.....

Date of issue.....

Date of issue.....

Date of issue.....

Name and address of the dealer to whom issued.....

Name and address of the dealer to whom issued.....

Name and address of the dealer to whom issued.....

Number of Registration Certificate.....

Number of Registration Certificate.....

Number of Registration Certificate.....

Date from which it is effective.....

Date from which it is effective.....

Date from which it is effective.....

I *Proprietor/Partner/
Karta of Hindu un-divided family/
Director/person duly authorised under
rule 77-A by M/s.....

I *Proprietor/Partner/
Karta of Hindu un-divided family/
Director/person duly authorised under
rule 77-A by M/s.....

I *Proprietor/Partner/
Karta of Hindu un-divided family/
Director/person duly authorised under
rule 77-A by M/s.....

(name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act

(name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act

(name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act

COUNTERFOIL

and its Registration no. is which
is effective from

2. I further certify that our said firm
has purchased for sale in the same condi-
tion..... (description of goods)
against *Bill/Cash memo

No....., dated....., from
M/s.....
Place.....

Date..... Signature
*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

*Strike off whichever is not applicable.

DUPLICATE

and its Registration no. is which
is effective from

2. I further certify that our said firm
has purchased for sale in the same condi-
tion..... (description of goods)
against *Bill/Cash memo

No....., dated....., from
M/s.....
Place.....

Date..... Signature
*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

*Strike off whichever is not applicable.

ORIGINAL

and its Registration no. is which
is effective from

2. I further certify that our said firm
has purchased for sale in the same condi-
tion..... (description of goods)
against *Bill/Cash memo

No....., dated....., from
M/s.....
Place.....

Date..... Signature
*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

*Strike off whichever is not applicable.

[FORM III-B]

[See sub-rule (1) of Rule 25-B of the U. P. Sales Tax Rules, 1948]

To be given by the purchasing dealer holding a certificate of recognition to the selling dealer who may claim exemption from tax or the concessional rate of tax as the case may be, under sub-section (i) of section 4-B of the U. P. Sales Tax Act.

Counterfoil

Duplicate

Original

Office of issue

Office of issue

Office of issue

Date of issue

Date of issue

Date of issue

Name of purchasing dealer to whom issued alongwith his recognition certificate

Name of purchasing dealer to whom issued alongwith his recognition certificate

Name of purchasing dealer to whom issued alongwith his recognition certificate

No.

date from which recognition certificate is valid

No. date from which recognition certificate is valid

No.

date from which recognition certificate is valid

Seal of Issuing Authority

Seal of Issuing Authority

Seal of Issuing Authority

To

To

To

(Seller)

(Seller)

(Seller)

Certified that the goods specified below ordered for in my/our purchase dated order no.

Certified that the goods specified below ordered for in my/our purchase dated order no.

Certified that the goods specified below ordered for in my/our purchase dated order no.

1. Form III-B added vide Not. No. ST-216-948 (1)—1968—Published in the U. P. Gazette Extra-ordinary, dated July 11, 1968.

FORM III-B (Contd.)

from you as per bill/cash memo, no. supplied under dated from you as per bill/cash memo, no. supplied under dated
 chalan/invoice no. dated chalan/invoice no. dated
 are for use as raw material in the manu-
 facture of goods notified under noti-
 fication no. dated and that
 the said manufactured goods would be
 sold in the manner contemplated in sub-
 section (2) of section 4-B.

Certified that I hold the recognition
 certificate no. issued to me/us by the
 Sales Tax Officer and which is
 no. dated and which is
 effective from Certified that I/
 We carry on business at (full address)
 under the name and style of

Certified that I hold the recognition
 certificate no. issued to me/us by the
 Sales Tax Officer and which is
 no. dated and which is
 effective from Certified that I/
 We carry on business at (full address)
 under the name and style of

Certified that I hold the recognition
 certificate no. issued to me/us by
 the Sales Tax Officer and which is
 no. dated and which is
 effective from Certified that I/
 We carry on business at (full address)
 under the name and style of

Details of goods purchased

Details of goods purchased

Details of goods purchased

Name	Quantity/Weight	Value Rs.	Name	Quantity/Weight	Value Rs.	Name	Quantity/Weight	Value Rs.
Date and Place	Signature and Status of the person signing the certificate.		Date and Place	Signature and Status of the person signing the certificate.		Date and Place	Signature and Status of the person signing the certificate.	

(Note—To be retained by the purchasing dealer.)

(Note—To be retained by the purchasing dealer.)

(Note—To be furnished to the Sales Tax Officer.)

FORM III-C (1)

DUPLICATE

ORIGINAL

COUNTERFOIL

U. P. No.

U. P. No.

U. P. No.

Relating to the year

Relating to the year

Relating to the year

FORM III-C (1)

FORM III-C (1)

FORM III-C (1)

[See sub-rules (6) (a) and (7) (a) of rule 12-B of U. P. Sales Tax Rules, 1948.]

[See sub rules (6) (a) and (7) (a) of rule 12-B of U. P. Sales Tax Rules, 1948.]

[See sub-rules (6) (a) and (7) (a) of rule 12-B of U. P. Sales Tax Rules, 1948.]

(Certificate to be issued to the selling dealer by the purchaser/first purchaser of goods liable to tax at multiple/single point under section 3-D)
Signature of the issuing Officer
Seal of the issuing office
Date of issue

(Certificate to be issued to the selling dealer by the purchaser/first purchaser of goods liable to tax at multiple/single point under section 3-D)
Signature of the issuing Officer
Seal of the issuing office
Date of issue

(Certificate to be issued to the selling dealer by the purchaser/first purchaser of goods liable to tax at multiple/single point under section 3-D.)
Signature of the issuing Officer
Seal of the issuing office
Date of issue

Name and address of the dealer to whom issued

Name and address of the dealer to whom issued

Name and address of the dealer to whom issued.

Number of Registration Certificate
Date from which it is effective

Number of Registration Certificate
Date from which it is effective

Number of Registration Certificate
Date from which it is effective

¹ Partner/Karta of Hindu undivided Family/Director/Person duly authorised under rule 77-A by M/s (name and full address) do hereby certify that our said firm is registered under

¹ Partner/Karta of Hindu undivided Family/Director/Person duly authorised under rule 77-A by M/s. (name and full address) do hereby certify that our said firm is registered under

¹ Partner/Karta of Hindu undivided Family/Director/Person duly authorised under rule 77-A by M/s. (name and full address) do hereby certify that our said firm is registered under

¹ Forms III-C (1) to Form III-C (5) inserted by the U. P. Sales Tax (First Amendment) Rules, 1974 vide Noti. No. ST-11-700/X-900 (16-A)-54 dated March 1, 1974, published in U. P. Gazette, Extra. dated March 4, 1974.

by the U. P. Sales Tax (First Amendment) Rules, 1974 vide Noti. No. ST-11-700/X-900 (16-A)-54

COUNTERFOIL

section 8-A of the U. P. Sales Tax Act and its Registration no. is which is effective from

2. I further certify that our said firm has purchased from M/s. (name and full address of the seller) as first purchaser/purchaser (Commodity) (weight) for Rs. (value) against *Bill/Cash memo/chalan no. , dated and it accepts the liability to pay Purchase Tax in respect thereof.

Place
Date
Signature
*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

COUNTERFOIL

U. P. No.
Relating to the year

FORM III-C (2)

[See sub-rule (6) (b) and (7) (b) of rule 12-B of U. P. Sales Tax Rules, 1948.]

*Strike off whichever is inapplicable.

DUPLICATE

section 8-A of the U. P. Sales Tax Act and its Registration no. is which is effective from

2. I further certify that our said firm has purchased from M/s. (name and full address of the seller) as first purchaser/purchaser (Commodity) (weight) for Rs. (value) against *Bill/Cash memo/chalan no. , dated and it accepts the liability to pay Purchase Tax in respect thereof.

Place
Date
Signature
*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

FORM III C (2)

DUPLICATE

U. P. No.
Relating to the year

FORM III-C (2)

[See sub-rules (6) (b) and (7) (b) of rule 12-B of U. P. Sales Tax Rules, 1948.]

*Strike off whichever is inapplicable.

ORIGINAL

section 8-A of the U. P. Sale Tax Act and its Registration no. is which is effective from

2. I further certify that our said firm has purchased from M/s. (name and full address of the seller) as first purchaser/purchaser (Commodity) (weight) for Rs. (value) against *Bill/Cash memo/chalan no. , dated and it accepts the liability to pay Purchase Tax in respect thereof.

Place
Date
Signature
*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

ORIGINAL

U. P. No.
Relating to the year

FORM III-C (2)

[See sub-rules (6) (b) and (7) (b) of rule 12-B of U. P. Sales Tax Rules, 1948.]

*Strike off whichever is inapplicable.

COUNTERFOIL

(Certificate in respect of goods notified under section 3 D to be issued by the purchaser/first purchaser thereof to his selling agent or to the subsequent purchaser, as the case may be.)

Signature of the issuing Officer.....
Seal of the issuing office.....
Date of issue.....

Name and address of the dealer to whom issued.....

Number of Registration Certificate.....
Date from which it is effective.....

DUPLICATE

(Certificate in respect of goods notified under section 3-D to be issued by the purchaser/first purchaser thereof to his selling agent or to the subsequent purchaser, as the case may be.)

Signature of the issuing Officer.....
Seal of the issuing office.....
Date of issue.....

Name and address of the dealer to whom issued.....

Number of Registration Certificate.....
Date from which it is effective.....

ORIGINAL

(Certificate in respect of goods notified under section 3 D to be issued by the purchaser/first purchaser thereof to his selling agent or to the subsequent purchaser, as the case may be.)

Signature of the issuing Officer.....
Seal of the issuing office.....
Date of issue.....

Name and address of the dealer to whom issued.....

Number of Registration Certificate.....
Date from which it is effective.....

1..... *Proprietor/
Partner/Karta of Hindu un-divided
Family/Director/Person duly authorised
under rule 77-A by M/s.....
(name and full address) do hereby certify
that our said firm is registered under
section 8-A of the U. P. Sales Tax Act
and its Registration No. is.....
which is effective from.....

2. I further certify that our said firm
has sold/sent for sale to M/s.....
(name and full address).....
(commodity)(weight) for Rs...
(value) against *Bill/Cash memo Challan
No.....dated.....In respect of

2. I further certify that our said firm
has sold/sent for sale to M/s.....
(name and full address)(weight) for Rs...
(commodity)(weight) for Rs...
(value) against *Bill/Cash memo/Challan
No.....dated.....In respect of

COUNTERFOIL

these goods, our said firm is/has been the purchaser/first purchaser and accepts/ has accepted liability to pay purchase tax.

Place.....
Date.....
Signature
*Proprietor/Partner/Karta/
Director/Person duly authorised
under Rule 77-A.

COUNTERFOIL

U.P. No.

Relating to the year

FORM III-C (3)

[See sub-rules (6) (c) and (7) (c) of rule 12-B of U.P. Sales Tax Rules, 1948]

(Certificate which the purchasing agent will give to his principal in respect of purchases made on his behalf of goods notified under section 3-D)
Signature of the issuing Officer

Sale of the issuing office

*Strike off whichever is inapplicable.

DUPLICATE

these goods, our said firm is/has been the purchaser/first purchaser and accepts/ has accepted liability to pay purchase tax.

Place.....
Date.....
Signature
*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

DUPLICATE

FORM III-C (3)

U.P. No.

Relating to the year

FORM III-C (3)

[See sub-rules (6) (c) and (7) (c) of rule 12-B of U.P. Sales Tax Rules, 1948.]

(Certificate which the purchasing agent will give to his principal in respect of purchases made on his behalf of goods notified under section 3-D)
Signature of the issuing Officer

Seal of the issuing office

*Strikes off whichever is inapplicable.

ORIGINAL

these goods, our said firm is/has been the purchaser/first purchaser and accepts/ has accepted liability to pay purchase tax.

Place.....
Date.....
Signature
Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

ORIGINAL

U.P. No.

Relating to the year

FORM III-C (3)

[See sub-rules (6) (c) and (7) (c) of rule 12-B of U.P. Sales Tax Rules, 1948]

(Certificate which the purchasing agent will give to his principal in respect of purchases made on his behalf of goods notified under section 3-D)
Signature of the issuing Officer

Seal of the issuing office

*Strike of whichever is inapplicable.

COUNTERFOIL

DUPLICATE

ORIGINAL

Date of issue	Date of issue	Date of issue
Name and address of the dealer to whom issued	Name and address of the dealer to whom issued	Name and address of the dealer to whom issued
Number of Registration Certificate	Number of Registration Certificate	Number of Registration Certificate
Date from which it is effective	Date from which it is effective	Date from which it is effective
<p>1. *Proprietor/ Partner/Karta of Hindu un-divided Family/Director/Person duly authorised under rule 77-A by M/s (name and full address) do hereby certify that our said firm is registered under section 8 A of the U. P. Sales Tax Act and its Registration no. is _____ which is effective from _____</p> <p>2. I further certify that our said firm has purchased as purchasing agent on behalf of M/s _____</p> <p>(name and full address of the principal) _____ weight _____</p> <p>for Rs. _____</p> <p>(value.) _____</p> <p>Place _____</p> <p>Date _____</p> <p>Signature _____</p> <p>*Proprietor/Partner/Karta/ Director/Person duly authorised under rule 77-A.</p> <p>*Strike off whichever is inapplicable,</p>	<p>1. *Proprietor/ Partner/Karta of Hindu un-divided Family/Director/Person duly authorised under rule 77-A by M/s (name and full address) do hereby certify that our said firm is registered under section 8 A of the U. P. Sales Tax Act and its Registration no. is _____ which is effective from _____</p> <p>2. I further certify that our said firm has purchased as purchasing agent on behalf of M/s _____</p> <p>(name and full address of the principal) _____ weight _____</p> <p>(commodity) _____</p> <p>(value.) _____</p> <p>Place _____</p> <p>Date _____</p> <p>Signature _____</p> <p>*Proprietor/Partner/Karta/ Director/Person duly authorised under rule 77-A.</p> <p>*Strike off whichever is inapplicable.</p>	<p>1. *Proprietor/ Partner/Karta of Hindu un-divided Family/Director/Person duly authorised under rule 77-A by M/s (name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act and its Registration no. is _____ which is effective from _____</p> <p>2. I further certify that our said firm has purchased as purchasing agent on behalf of M/s _____</p> <p>(name and full address of the principal) _____ (commodity) _____ (weight) for Rs. _____ (value.) _____</p> <p>Place _____ Date _____</p> <p>Signature _____</p> <p>*Proprietor/Partner/Karta/ Director/Person duly authorised under rule 77-A.</p> <p>*Strike off whichever is inapplicable.</p>

FORM III-C (4)

ORIGINAL

DUPLICATE

COUNTERFOIL

U. P. No.	U. P. No.	U. P. No.
Relating to the year	Relating to the year	Relating to the year
FORM III-C (4)	FORM III-C (4)	FORM III-C (4)
[See sub-rules (6) (d) and (7) of rule 12-B of U. P. Sales Tax Rules, 1948.]	[See sub-rules (6) (d) and (7) of rule 12-B of U. P. Sales Tax Rules, 1948.]	[See sub-rules (6) (d) and (7) of rule 12-B of U. P. Sales Tax Rules, 1948.]
(Certificate to be issued by the selling agent to his principal in respect of goods notified under section 3-D.)	(Certificate to be issued by the selling agent to his principal in respect of goods notified under section 3-D.)	(Certificate to be issued by the selling agent to his principal in respect of goods notified under section 3-D.)
Signature of the issuing Officer Seal of the issuing office Date of issue	Signature of the issuing Officer Seal of the issuing office Date of issue	Signature of the issuing Officer Seal of the issuing office Date of issue
Name and address of the dealer to whom issued	Name and address of the dealer to whom issued	Name and address of the dealer to whom issued
Number of Registration Certificate Date from which it is effective.	Number of Registration Certificate Date from which it is effective.	Number of Registration Certificate Date from which it is effective.
1 * Proprietor/ Partner/Karta of Hindu un-divided Family/Director/Person duly authorised under rule 77-A by M/s.	1 * Proprietor/ Partner/Karta of Hindu un-divided Family/Director/Person duly authorised under rule 77-A by M/s.	1 * Proprietor/ Partner/Karta of Hindu un-divided Family/Director/Person duly authorised under rule 77-A by M/s.

COUNTERFOIL

DUPLICATE

ORIGINAL

(name and full address) do hereby certify that our said firm is registered under section 8 A of the U. P. Sales Tax Act and its Registration no. is which is effective from

2. I further certify that our said firm has sold as selling agent on behalf of M/s.

(name and full address of the principal)

(commodity) (weight) for Rs. in respect whereof our firm has received from them form III-C (2)/(111) C () no , dated

Place

Signature

Date

*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A

*Strike off whichever is inapplicable.

(name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act and its Registration no. is which is effective from

2. I further certify that our said firm has sold as selling agent on behalf of M/s.

(name and full address of the principal)

(commodity) (weight) for Rs. in respect whereof our firm has received from them Form III C (2)/III-C (3) no. , dated

Place

Signature

Date

*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A

*Strike off whichever is inapplicable.

(name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act and its Registration no. is which is effective from

2. I further certify that our said firm has sold as selling agent on behalf of M/s.

(name and full address of the principal)

(commodity) (weight) for Rs. in respect whereof our firm has received from them Form III-C (2)/III-C (3) no. , dated

Place

Signature

Date

*Proprietor/Partner/Karta/
Director/Person duly authorised
under rule 77-A.

*Strike off whichever is inapplicable.

ORIGINAL

U. P. No.

Relating to the year

FORM III-C (5)

[See sub-rule (7) (d) of rule 12-B of U. P. Sales Tax Rules, 1948]

[Certificate in respect of goods liable to tax at the point of first purchase under section 3-D or in respect of goods on which Central Excise Duty, both basic and additional, has been paid, to be issued by and to the dealers referred to in sub-rule (7) (e) of rule 12-B].
Signature of the issuing Officer
Seal of the issuing office

Name and address of the dealer

to whom issued

Number of Registration Certificate

Date from which it is effective

I, ^{*Proprietor/} Partner/Karta of Hindu undivided Family/Director/Person duly authorised under rule 77-A by M/s (name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act and its Registration no. is which is effective from

DUPLICATE

U. P. No.

Relating to the year

FORM III-C (5)

[See sub-rule (7) (d) of rule 12-B of U. P. Sales Tax Rules, 1948.]

[Certificate in respect of goods liable to tax at the point of first purchase under Section 3-D or in respect of goods on which Central Excise Duty, both basic and additional, has been paid, to be issued by and to the dealers referred to in sub-rule (7) (e) of rule 12-B].
Signature of the issuing Officer
Seal of the issuing office

Name and address of the dealer to whom issued

to whom issued

Number of Registration Certificate

Date from which it is effective.

I, ^{*Proprietor/} Partner/Karta of Hindu undivided Family/Director/Person duly authorised under rule 77-A by M/s (name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act and its Registration no. is which is effective from

COUNTERFOIL

U. P. No.

Relating to the year

FORM III-C (5)

[See sub-rule (7) (d) of rule 12-B of U. P. Sales Tax Rules, 1948]

[Certificate in respect of goods liable to tax at the point of first purchase under section 3-D or in respect of goods on which Central Excise duty, both basic and additional, has been paid, to be issued by and to the dealers referred to in sub-rule (7) (e) of rule 12-B].
Signature of the issuing Officer
Seal of the issuing office

Name and address of the dealer to whom issued

to whom issued

Number of Registration Certificate

Date from which it is effective.

I, ^{*Proprietor/} Partner/Karta of Hindu undivided Family/Director/Person duly authorised under rule 77-A by M/s (name and full address) do hereby certify that our said firm is registered under section 8-A of the U. P. Sales Tax Act and its Registration no. is which is effective from

COUNTERFOIL

DUPLICATE

ORIGINAL

2. I further certify that our firm has sold/sent for sale to M/s (name and full address) (commodity) (weight) for Rs.	2. I further certify that our firm has sold/sent for sale to M/s (name and full address) (commodity) (weight) for Rs.	2. I further certify that our firm has sold/sent for sale to M/s (name and full address) (commodity) (weight) for Rs.
3. I also certify that the aforesaid goods were—	3. I also certify that the aforesaid goods were—	3. I also certify that the aforesaid goods were—
* (i) manufactured by us and have borne Central Excise Duty, both basic and additional; or	* (i) manufactured by us and have borne Central Excise Duty, both basic and additional; or	* (i) manufactured by us and have borne Central Excise Duty, both basic and additional; or
* (ii) received by us from our principals who have issued to us *Form 111-C(2)/111-C(5) no., dated in respect thereof; or	* (ii) received by us from our principals who have issued to us *Form 111-C(2)/111-C(5) no., dated in respect thereof; or	* (ii) received by us from our principals who have issued by us *Form 111-C(2)/111-C(5) no., dated in respect thereof; or
* (iii) purchased by us and we have received *Form 111-C(2)/111-C(5) no., dated in respect thereof.	* (iii) purchased by us and we have received *Form 111-C(2)/111-C(5) no., dated in respect thereof.	* (iii) purchased by us and we have received *Form 111-C(2)/111-C(5) no., dated in respect thereof.
Place	Place	Place
Signature	Signature	Signature
* Proprietor/Partner/Karta/ Director/Person duly authorised under rule 77-A.	* Proprietor/Partner/Karta/ Director/Person duly authorised under rule 77-A.	* Proprietor/Partner/Karta/ Director/Person duly authorised under rule 77-A.
Date	Date	Date
*Strike off whichever is inapplicable.	*Strike off whichever is inapplicable.	*Strike off whichever is inapplicable.

FORM IV

Return of turnover.

for the quarter ending/month of

1. Name of dealer.
2. Registration Certificate No.
3. Name and status (Proprietor, partner, director, etc.) of the person submitting the return.
4. Principal place of business in U. P.
5. Branches in Uttar Pradesh :

(1)

(2)

(3)

(4)

Note. Intimation as regards branches required by Rule 42, U. P. Sales Tax Rules, 1940, should accompany this return for transmission to the Sales Tax Officers concerned.

6. Class of goods dealt in at the principal place of business and at the branches :

(1)

(2)

(3)

7. Turnover of sales :

I. Total sales proceeds of goods in Uttar Pradesh	Rs. P.
---	--------

II. Sale proceeds not liable to tax—	Rs. P.
--------------------------------------	--------

(1) Sales outside U. P.

(2) Sales of goods notified under section 3-A not liable to tax, for reasons given in the attached memo.

(3) Sales of goods specified in Section 3-AA to dealers for resale in the same condition (Details attached).

[(3-A)] Sale proceeds of goods liable to purchase tax under section 3-D (1).¹

(4) Sales of goods exempted from tax under Section 4 :

(a) unconditionally.

(b) under exemption certificate No.

1. Added by Not. No. ST-9464-X-948 (2)-64, dated January 1, 1965.

- (5) Cash discount allowed, if included in the total sale proceeds. (Vide Rule 44-A)
- (6) Sale proceeds of goods sold but returned by the customers, if included in the total sale proceeds. (Vide Rule 44-B)
- (7) Sale price of goods procured from other dealers to accommodate customers. (vide Rule 44-C.)
- (8) Any other deductions claimed. (Give details.)

.....
Total of II...
.....

III. Taxable turnover

(Deduct total of II from I.)

17-A. Turnover of first purchase of goods taxable under section 3-D(1)—

I. Total turnover of purchases of goods notified under Section 3-D (1)

(a) Within Uttar Pradesh

(b) From outside Uttar Pradesh

II. Turnover of purchases not liable to tax :

(1) Cash discount allowed by the selling dealer according to trade practice, if included in the purchase price [Vide Rule 44-A (a)]... ..

(2) Amounts in respect of goods purchased but returned, if included in the purchase price [Vide Rule 44-A (a)]

(3) Purchases made by one registered dealer from another registered dealer, provided tax under Section 3-D has already been paid on such goods [vide Rule 44-A (d)]

(4) Amount for which goods exempted from purchase tax are purchased [vide Rule 44-A (e)]

(5) Amounts for which goods are purchased by a registered dealer in his capacity as a licensed dealer [Vide Rule 44-A (e)]

III. Taxable turnover of purchases (Deduct total II from I)

8. Tax payable—

Class of goods	Turnover	Rate of tax	Amount of tax
(1)			
(2)			
(3)			
(4)			

.....
Total...
.....

9. Total amount of tax realised from the customers.

10. Tax deposited in the treasury.

Rs.

Amount Rs.

No. of Chalan

Date of deposit

DECLARATION

I, being the (status, Proprietor, Partner, Director, etc.) of the business known as do hereby declare and verify that to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been wilfully omitted or wrongly stated.

Signature

Status

Details in respect of sale of goods specified in Section 3-AA on which exemption from tax is claimed.

Name of goods sold

Name & address of purchasing dealer	Registration certificate No. if any	Date of sale	Sale price	No. of certificate in form III-A
1	2	3	4	5

Note :—The above information may be given on separate sheets, if necessary.

¹[Details in respect of purchases of goods notified under Section 3-D (1) made within Uttar Pradesh by a registered dealer for another dealer registered under U. P. Sales Tax Act :

Name and address of the dealer from whom goods are purchased	Registration certificate no. of the dealer and the date from which the certificate is effective	Date of purchase	Purchase price
1	2	3	4

Rs. P.

1. Added by Noti. No ST-9464/X 948(2)-64, dated January 1, 1965.

FORM V

(See Rule 19 and 2C-B, U. P. Sales Tax Rules, 1948)

Application for Exemption

Under Section 4, U. P. Sales Tax Act, 1948

To, The Sales Tax Officer,

I, -----, proprietor/Partner/Director of the business known as -----, whereof the principal place of business is situated at ----- Post Office -----, Tahsil -----, District ----- hereby furnish a statement of turnover under rule ----- of the U. P. Sales Tax Rules, 1948, for the principal place of business and each of the branches of the said business based on the accounts of the previous/estimated for the assessment year ending on -----

Date of commencement of business -----

Description of goods on which exemption is applied for -----

-----	Gross turnover	Turnover of goods on which exemption is applied for
1	2	3
Principal place of business at -----		
Branch at -----		
Branch at -----		
Branch at -----		
	1	Total -----

Exemption fee payable for the assessment year, Rs. -----

I have deposited Rs. -----, the total first instalment of exemption fee on the goods on which exemption is applied for in the ----- treasury at ----- for which Challan No. -----, dated -----, is enclosed.

I request for the grant of exemption certificate for the assessment year -----

(Signature) -----

Proprietor/Partner/Director

I declare that to the best of my knowledge and belief the information furnished in the above application is true and complete.

Place -----

Date -----

(Signature) -----

Proprietor/Partner/Director

FORM VI

(See Rule 25)

Book No.....

Serial No.....

No. in register of exemptees...

Trader's name.....

Turnover of exempted goods

Fees paid.....

Date of issue of certificate

(Signature).....

FORM VI

(See Rule 25 of the Uttar Pradesh
Sales Tax Rules, 1948)

Form of Exemption Certificate

Shrivut.....carrying on business under
the name and style ofat the
principal place of business situated at.....
and branches at.....has
deposited the fee amounting to Rs.....

I hereby order that the turnover of (goods)
..... amounting to Rs
will be exempt from tax.

The certificate shall unless cancelled
earlier be valid till the 31st of March,
unless cancelled.

Seal

.....
Sales Tax Officer
Circle.....
Date.....

FORM VI-A

(See Rule 20-B of the U. P. Sales Tax Rules, 1948)

1. Certified that Sri/Sarvasri-----carrying on business under the
name and style of-----at the principal place of business situated at
-----and branches at-----has/have been provisionally exempted
from payment of tax on his/their turnover of foodgrains for the period from
----- 19-----, to March 31, 19.

2. The dealer has deposited Rs-----as the first instalment of
exemption fee, and shall pay further instalments as noted below :

Rs.-----on or before July 31, 19 .

Rs.-----on or before October 31, 19 .

Rs.-----on or before January 31, 19 .

3. Failure to pay the instalments on the due dates, shall render the
exemption liable to cancellation.

(Seal)

Date-----

Sales Tax Officer

FORM VI-A

(See Rule 20-B)

Counterfoil

Book No. .

Serial No.

Case No.

Date of commencement of exemption-----

turnover of exempted goods-----

Exempted fee-----

Date of payment of fee and amount paid :

April Rs.-----

July Rs.-----

October Rs.-----

January Rs.-----

Date of issue of certificate-----

Sales Tax Officer

FORM VII

(See Rule 26 of the Uttar Pradesh Sales Tax Rules, 1948)

**Application for rebate under section 5 of the Uttar Pradesh
Sales Tax Act, 1948**

I/We-----Proprietor/Manager/Partner/Director of the firm/
Karta of the family, owning the firm known as-----whereof the principal
place of business is situated at-----, Post Office-----, Tahsil-----
District-----within the jurisdiction of the Sales Tax Officer of-----
(Circle) hereby request that I/we may be granted a rebate of the tax deposited
within the quarter ending.....in respect of goods delivered outside Uttar
Pradesh specified below :

1. Name (s) and postal address(es) of the person to whom goods have
been delivered-----
2. Class and description of goods delivered-----
3. Aggregate amount for which sold-----
4. Amount of tax deposited-----
5. Amount of rebate claimed-----

DECLARATION

I/We declare that to the best of my/our knowledge and belief the in-
formation furnished in the above statement is true and complete and that it
relates to the quarter ending-----

Place-----

Date-----

Signature of applicant (s).

FORM VII-A

(See Rule 27-A)

**Application for rebate under section 5 of the U. P.
Sales Tax Act, 1948**

To

The Sales Tax Officer,

(Circle)

I,-----Proprietor/Manager/Partner/Director of
the firm/Karta of the family, owning the business known as-----
U.P.S.T.—9

_____whereof the principal place of business is
situated at _____ (full address) hereby request
that a rebate of tax be granted in respect of the following classes of mill cloth
sold for delivery outside Uttar Pradesh and actually so delivered during the
quarter ending _____ 19____

Name, address & Registration Certificate of manufacturer	Description of cloth Purchased	Price paid to the manu- facturer	Date of purchase	bill/Cash Memo charged as No. Sales Tax	Amount
	Class Quantity				

1	2	3	4	5	6	7
<div style="text-align: right;">Rs. P.</div>						

Name and address of the person to whom goods delivered	Description of cloth purchased Class Quantity	Sale price	Railway receipt/ Bill of lading No.	Destination station	Name of Consignor	Name of Consignee
1	2	3	4	5	6	7

3. Amount of rebate claimed Rs. _____

DECLARATION

I solemnly declare that to the best of my knowledge and belief the information furnished in the above statements is true and complete.

Dated_____

Signature

Status

Registration Certificate No.

FORM VII-B

(See Rule 27-B, U. P. Sales Tax Rules, 1948)

Order of Rebate

(Under Section 5 of the U. P. Sales Tax Act, 1948)

To

(Name and address of mills)

1. Certified that I have satisfied myself that the cloth specified below was sold for delivery outside Uttar Pradesh and was actually so delivered within six months of its purchase from the mills by Sri/Sarvasri _____ of _____ during the quarter ending _____

2. Certified that a rebate of Rs. _____ is due in respect of these deliveries under Rule 27-A of the U. P. Sales Tax Rules, 1948.

3. You are hereby ordered to pay within 30 days to the account of the said Sri/Sarvasri _____ the sum of Rs. _____ (Rupees) _____ (in words) and deduct it from the amount of sales tax payable by you to Government on the date of such payment or which may become payable thereafter.

Description of Cloth

Class	Quantity	Price as charged, if any	Sales Tax charged, if any	Date of purchase	Date of delivery verified outside U. P.	How
1	2	3	4	5	6	7
Rs. P.						

Date _____

Place _____

Sales Tax Officer
_____ Circle

(Seal)

Received payments¹_____
Signature of the dealer exporting the cloth

Note.—(For the compliance by the Mill) Please return one copy of this order alongwith the return in Form IV and the cheque or chalan in which you claim deduction on account of the order.

1. This receipt shall be stamped, where necessary. The stamp shall be affixed to one copy only which will be retained by the manufacturer. The other copy which shall also be signed by the exporting dealer shall be attached to the return in Form IV.

FORM VII-D

(See Rule 27-B of the U. P. Sales Tax Rules)

Certificate of export out of India

Packages

No. and Description	Marks and number	Weight or quantity of goods	Description of goods	Value as declared on the shipping bill
1	2	3	4	5

Name and address of the dealer from whom the goods were purchased for export, with number and date of invoice or bill under which the purchase was made.	Country of final destination	Vessel's name, its route number and date of the bill, under which goods were exported out of India.
6	7	8

I/We hereby declare that the goods described above have not been relanded and are not intended to be relanded at any port in India.

Place

Signature of the exporter or
his authorised agent

Date

Certified that the consignment detailed above was shipped out of India
Customs House.

Date

G. H.

Seal

Signature of the Customs Officer

[FORM VII-E]¹

Application for rebate of tax under Section 5 of the Uttar Pradesh
Sales Tax Act, 1948, in respect of mustard-seeds and rape-
seeds sold and crushed within Uttar Pradesh

To,

The Sales Tax Officer,
(Circle).

I, _____ Proprietor/Manager/Partner/Director of the
Firm/Karta of the family owning the business, known as
whereof the principal place of business, is at _____
(full address) hereby request that a rebate of tax of Rs.
_____ be granted in respect of mustard-seeds and rape-seeds sold to oil mills in
Uttar Pradesh for consumption and actually so consumed in the quarter
ending _____ 19____.

1. Inserted by Noti. No. ST-809/X-1009 (5)-63 dated 6th February, 1964.

Details of the sales

Name and address of the oil mills to whom mustard-seeds and rape-seeds sold	Date on which sale effected	Quantity	Sale Price	Amount of tax realised	Amount of tax deposited together with the name of the treasury and number and date of Treasury Challan	R.R./Bill of lading and date/station of despatch	Destination station
1	2	3	4	5	6	7	8

DECLARATION

I solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete.

Place-----

Signature of applicant-----

Date-----

Registration certificate No-----

FORM VII-F

Certificate of consumption

Name of oilseeds consumed— (mustard-seeds or rape-seeds)	Weight of the oilseeds consumed	Value of the oilseeds consumed	Name and address of the dealer from whom the oilseeds were purchased for consumption, with number and date of the invoice/bill under which the purchase was made.
1	2	3	4

I/we hereby declare that the oilseeds described above were consumed in my/our mills.

Place-----

Signature of the consumer or his authorised Agent.

Date-----

Registration Certificate No.-----

Certified that the oilseeds detailed above were consumed by the mills.

Seal

Signature of the Sales Tax Officer in whose jurisdiction the mill is situated.

[FORM VII-G]¹

Declaration regarding rebate of tax under Section 5 of the U. P. Sales Tax Act, 1948, in respect of oils of all kinds produced in Uttar Pradesh, other than Vanaspathi and Ground-nut oil, sold to oil-based industries within Uttar Pradesh and used by such industries as raw material in the manufacture of finished products.

To

The Sales Tax Officer,

.....Circle.

I, -----, Proprietor/Manager/Partner/Director of the firm/Karta of the family, owning the business known as ----- whereof the principal place of business is at ----- (full address), hereby state that a rebate of tax of Rs- ----- is due to me on oils produced in Uttar Pradesh and sold by me to registered oil-based industries inside Uttar Pradesh for consumption as raw material in the manufacture of finished products, and actually so consumed in the quarter ending-----

1. Inserted by Noti No. ST-4645/X-902 (63)-59 dated 29th August, 1964.

Details of the Sales

Name and address of the registered oil-based industry to whom oils are sold and its effected registration No.	Date on which sale effected.	Quantity	Sale price	Amount of tax realised	Amount of tax deposited together with the name of the Treasury and No. and date of Treasury Chalan.	R.R./Bill of lading number and date/station of despatch.	Destination station.
1	2	3	4	5	6	7	8

I further certify that the amount of Rs-----
for which rebate is being claimed through this application has already been refunded to the respective purchasers.

DECLARATION

I solemnly declare that to the best of my knowledge and belief the information furnished in the above statement is true and complete.

Place-----

Signature of applicant-----

Date-----

Registration Certificate No.-----

[FORM VII-H]¹

Certificate of Consumption

Name of oils consumed	Date of consumption	Weight of the oils consumed	Value of the oils consumed	Name, registration No. and address of the dealer from whom the oils were purchased for consumption, with number and date of the invoice, bill under which the purchases were made.
1	2	3	4	5

I/We hereby declare that the oils described above were consumed in my/our factory, as raw material in the manufacture of

name of the finished product).

(here mention the

Place

Date

Signature of the consumer
or his agent

Registration Certificate No.

1. Inserted by Noti. No. ST-4645/X-902 (63)-59, dated August 29, 1964.

Certified that the oils detailed above were consumed by the factory as raw material in the manufacture of _____ (here mention the name of the finished product).

*Signature of the Sales Tax Officer
in whose jurisdiction the factory is situated.*

SEAL

[FORM VII-1]

Application for rebate under Section 5 of U. P. Sales Tax Act, 1948 on the raw materials and component sold to manufacturers of oil engines and oils expellers.

(See rule 27-E of U. P. Sales Tax Rules, 1948)

To,
The Sales Tax Officer,
_____ Circle.

I _____ Prop./Manager/Partner/Director of the firm/Karta of the family owning/running the business known as _____ whereof the Principal place of business is as _____ (full address) _____ hereby state that a rebate of tax of Rs. _____ is due to me on raw materials and components sold by me to manufacturer of oil engine and oil expellers during the quarter ending _____ 19 .

Details of Sales

Name and address of the manufacturer of oil engine and oil expellers to whom raw materials or components have been sold	Number of the Registration certificate of the manufacturer of oil engines and oil expellers as dealer under the Act and the date from which it is effective	Date on which sale effected	Name of goods sold	Quantity of goods sold	Sale price	Amount of tax realized by the dealer from the manufacturer	Amount of tax deposited by the dealer together with the name of Try. with no. and date of Try. Challan	R. R. No. and date, station of despatch of raw materials/components	Destination Station
1	2	3	4	5	6	7	8	9	10

DECLARATION

I solemnly declare

(1) that the amount of Rs. _____ for which rebate is being claimed through this application has already been refunded/will be refunded to the respective purchaser, and ;

(2) that to the best of my knowledge and belief, the information in the above statement is true and complete.

Place

Signature of Applicant

Registration Certificate no.

Under U. P. Sales Tax Act

Date

Countersignature of manufacturer

(Proprietor/Manager/Partner/Director of firm/Karta of the family owning/running the business known as _____).

[FORM VII-J]¹

(Certificate of Consumption

[See Rule 27-E(3)]

To

Certified that I-----Prop./Manager/Partner/Director of
the firm/Karta of the family ownin g/running the business known as-----
-----whereof the principal place of business is at-----

(Full address)-----
hereby certify that the goods mentioned below ordered for in my Purchase
order no.-----dated-----purchased from you as
per bill/Cash memo no.-----dated-----supplied
under challan/Invoice no.-----dated-----are for
use in the manufacture of oil engine/oil expellers which are intended for
sale/have been sold in Uttar Pradesh or in the course of Inter-state trade or
commerce or in the course of export outside the territory of India.

2. Certified that I/We hold a registration (as dealer) certificate no.-----
-----issued to me/us by the Sales Tax Officer,-----Circle, effective
from-----to-----.

3. Certified that the raw materials and components purchased from
you shall be consumed/have been consumed in the manufacture of oil engines
and oil expellers within a period of one year of the purchase.

Details of raw materials and components

Name of the goods purchased	Date on which purchase effected	Quantity of the goods purchased	Purchase price	Name and address of the dealer from whom pur- chased/consumption with no. and date of invoice/Bill.
1	2	3	4	5

Place-----

Date-----

Signature of Consumer

FORM VIII²

[* * *]

FORM IX²

[* * *]

FORM X²

[* * *]

1. Form VII-J added vide Noti. No. ST-167-X/1012(5)-65, dated July 10, 1969.
2. Deleted by Noti. No. ST-4838/X 948/61 dated 2-11-61 Published in U. P. Gazette, Part I-A, dated 11-11-1961.

FORM XI

(See Rules 41 & 45)

Book No. _____

Serial No. _____

1. Name of Dealer _____

2. Address of dealer _____

3. Turnover Rs. _____

4. Tax assessed Rs. _____

5. Amount of tax already paid Rs.--

6. Balance payable Rs. _____

Date of service _____

No. and year of file _____

Sales Tax Officer

FORM XI

(See Rules 41 and 45 of the Uttar Pradesh Sales Tax Rules, 1948)

Notice of assessment, and demand for payment of tax

Book No. _____

Serial No. _____

To _____

(The dealer)

Take notice that you have been assessed/provisionally assessed under the Uttar Pradesh Sales Tax Act, 1948, on a turnover of Rs. _____ to a tax of Rs. _____ (in words) _____ only, for the year ending March 31, 19 _____ month of/quarter ending _____

2. This tax includes Rs. _____ already paid by you and the balance now due is Rs. _____ (in words) _____ only.

3. This tax/balance shall be paid by you within thirty days of the receipt of this notice.

4. The tax shall be paid by you within the period mentioned above and in the manner prescribed in Rule 48 failing which the amount will be recovered as if it were an arrear of land revenue and you will also be liable to prosecution under section 14 of the Act and to be dealt with under Section 15-A of the Act.]

[5. If the tax payable in terms of this Demand Notice remains unpaid for six months after the expiry of the time specified as above, you shall, in consequence of such non-payment, be further liable to pay simple interest at the rate of 18 per cent per annum which shall run on the amount then remaining due from the date of expiry of the time specified in para 3 and shall be added to the amount of tax and be deemed for all purposes to be part of the tax.

A copy of the assessment order is attached.]¹

Place _____

Date _____

Seal _____

Sales Tax Officer

1. Subs. by Noti. No. ST-949/X-900(34)-62, dated April 16, 1966.

FORM XII

(See Rule 49)

Counterfoil

Book No.-----
 Serial No.-----
 1. Name of the dealer-----
 2. Index No.-----
 3. Account No.-----
 4. Amount-----
 5. No. of cheque-----
 6. Date of receipt of cheque-----
 7. Whether for tax, fee or fine or
 compensation money-----
 8. Name of Bank-----
 9. Date of issue of provisional
 receipt-----
Signature of
Sales Tax Officer
 Date of entry in the daily collection
 Register-----

Signature of
Sales Tax Officer.

FORM XII

(See Rule 49)

Innerfoil

Receipt for the amount of tax
 paid by cheque

Book No.-----
 Serial No.-----
 File No.-----

Received a sum of Rs.-----
 on account of registration fees/licence
 fees/sales tax/composition money
 from-----by encashment-----
 of Cheque No.-----drawn on-----
 Bank, Ltd.
 Date

Signature of
Sales Tax Officer.

FORM XII

(See Rule 49)

Outerfoil

Receipt for cheque
 Book No.

Serial No.

File No.

Receives today the
 19-----, a cheque for Rs.
 from-----on account of
 registration fees/licence fees/sales tax/
 composition money.
 (Note. This receipt shall not
 constitute proof of payment of the
 amount mentioned herein until a final
 receipt has been issued after the cheque
 has been cashed.)
 Date

Signature of
Sales Tax Officer.

FORM XIII

(See Rule 52 of the U.P. Sales Tax Rules, 1948)

Collections

To

The Treasury Officer

Amount of sales tax, fees for registration, licensing and exemption and other receipts deposited in the treasury and sub-treasuries of district from , 19 to , 19 .

	Sales tax	Exemption fee	Licence Registration fee	Other receipts	Total	Signature of Sales Tax Officer and Treasury Officer
1	2(a)	2(b)	3	4	5	6
	Rs. P			Rs. P	Rs. P.	

Amount shown
as deposited
in Sales Tax
Officer's re-
gister

Amount shown
as deposited
as per Treas-
ury Acco-
unts

Refunds and Rebate

1	As per Sales Tax Officer's register		As per treasury register	
	2		3	
	Rs.	P.	Rs.	P.
Amount of refunds		
Amount of		
Total				
Net collections		

Signature of Sales Tax Officer

Signature of Treasury Officer

FORM XIV

(See Rule 54 of the U. P. Sales Tax Rules, 1948)

Application for registration/renewal of registration under section 8-A of the U. P. Sales Tax Act, 1948

To,

The Sales Tax Officer,

.....Circle.

I, _____ (full name), son of _____
 (full name), Proprietor/Partner of the firm/Karta of the Hindu Joint family/
 Managing Director/Director authorised by the Board of Directors of the Limited
 Company/President or Secretary of the Society/Club or Association/ Head of
 the Office or Officer duly authorised by the Head of the Office of the _____
 _____ Department of the Central or the State Government/
 dealer/Principal Officer or Officer duly authorised by the principal Officer of
 the Authority or the Body carrying on the business under the name and style
 of Sarvasri _____ the principal place of business whereof
 is situated at _____ (complete address with
 house no., name of the road, street, market, etc.) P. O. _____
 Tahsil _____ District _____ within your jurisdiction

1. Subs. by the U. P. Sales Tax (Second Amendment) Rules, 1970. No. ST-3255/X-906
 (AB-2)-68 dated November 16, 1970. (Vide U. P. Gazette Extra Ordinary dated November
 16, 1960.

hereby apply for registration/renewal of registration under section 8:A of the U. P. Sales Tax Act, 1948 for the year _____ of the aforesaid principal place of business and all other places of business including depots and branches mentioned below. I furnish the following particulars for that purpose.

1. Name and address of all other places of business including depots and branches except the principal place of business.

(1) — — — — —

(2) — — — — —

(3) — — — — —

2. Status of the dealer—

(Write here individual/Hindu Joint Family/Firm/Corporation/Limited Company/Society/Club/Association/Government Department, etc., as the case may be).

3. Nature of business :

(a) wholesale or retail;

(b) producer, manufacturer, processor or importer;

(c) Purchasing or Selling Commission Agent.

4. Date of commencement of business in respect of which this application is made—

5. Complete list and location of warehouses, godowns, factories and workshops etc.

Sl. no.	Complete address with house no., name of road, street, village, town, Post Office, Tahsil, District etc.	Name and complete address (with the same details as in Col. 2) of the owner of the premises mentioned in Col. 2	Remarks
1	2	3	4

6. Complete address of the Head Office, if situated outside U. P. —

7. Particulars of the goods in which the business is carried on—

IN OWN ACCOUNT

IN THE CAPACITY OF A

After purchase

After manufacture/
processing,
production,
etc.

Purchasing
commission
agent

Selling
commission
agent

- (a) Inside U. P.
- (b) In the course of inter-State trade.
- (c) In the course of export out of India.

8. Details of particulars of proprietors/partners/members and Karta of the Hindu Joint Family/other persons having interest in business (to be furnished in form "A").

9. Total amount of investment actually made in the business-----

10. Particulars of business other than those mentioned above in this application in which the proprietor/partners/members and Karta of the Hindu Joint Family, President, Secretary and members of the Club, society or Association at present have or previously had any interest including those business of which liability to pay tax ceased after the business for which this application is being made was started or joined by them (to be furnished in Form "B")

11. Particulars of all immovable properties owned by or in which the proprietor/partners of the firm/members and Karta of the Hindu Joint Family/ Members of the Society, Club or Association have any interest (not to be furnished in the case of a Limited Company.)

Name of persons having interest in business	Description of properties owned or in which the person named in Col. 1 has any interest	Location of Properties (house no., Khata no., Khasra no., road, mohalla, village, town, P.O., tahsil, district, etc.)	Nature and extent of interest held in the property	Estimated value of such interest
1	2	3	4	5

12. (1) Names of books of accounts ordinarily maintained-----

(2) Complete address of place where books of accounts are/will be ordinarily kept for—

- (a) the year for which this application is being made ;
- (b) its immediately preceding assessment year ;
- (c) other years.

13. For purposes of accounts my/our accounting year runs from-----

14. Language and script in which accounts are maintained-----

15. Particulars of the banks through which transactions are ordinarily carried on or with whom account is maintained.

U.P.S.T.—11

- (1) Name of the Bank(s)———
 (2) Name in which account(s) opened———
 (3) Nature of Account(s)———

16. Likely turnover of the assessment year for which the registration is sought———

17. Treasury Chalan no———, dated———cheque no———, dated———on the———(Name of the banks) for Rs. 10 or Rs. 15 or Rs. 20 on account of registration fee/and penalty is enclosed.
Enclosures— as Above.

Verification

I do hereby declare that the particulars furnished in this application are correct and complete to the best of my knowledge and belief.

Place — — — *Signature of the applicant*
Status in relation to the dealer.

Dated — — — *Permanent Address — — —*

ATTESTING

WITNES'S SIGNATURE—

Name

Parentage

Full Address

(To be given only in respect of a partnership firm) I/We partner(s) of the aforesaid firm do hereby declare that I/We have read the above particulars and hereby certify that they are correct and complete to the best of my/our knowledge and belief and that no material particulars have been suppressed.

Signature of Partners

1.

2.

3.

Notes :—

- (1) Strike out in the above, whichever is not applicable.
- (2) Attestation of the signature of the applicant to be done by a lawyer or a person known to the Sales Tax Officer.
- (3) Attestation of the signature in this form will *mutatis mutandis* carry the same meaning as in section 3 of the Transfer of Property Act.

FORM A

(See item 8 of Form XIV)

Serial No.	Name of the person having interest in the business.	Age	Father's/husband's name.	Present address (complete with house no., road, mohalla, village, P.O. town, district etc.)	Permanent address (with details as in col. 5)	Nature and extent of interest.	Signature of the persons mentioned in col. 2.	Signature	Name	Parentage	Address with complete details in col. 5	Signature and address of witness attesting signatures of the person mentioned in column 2
1	2	3	4	5	6	7	8	9	10	11	12	

Note—(1) Attestation of signatures to be done by a lawyer or by a person known to the Sales Tax Officer.

(2) Attestation of signatures in this Form will carry the same meaning as in section 3 of the Transfer of Property Act.

(3) Not to be furnished in the case of a Limited Company.

FORM B

(See item 10 of Form XIV)

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Name of the person having interest in the business.	Name and style of the principal place of business in which the person named in col. 2 has/had any interest.	Full address of the principal place of business named in col. 3.	Nature and extent of interest of the person named in col. 2.	Date of closure or cessation of liability to pay tax, if any of the business named in col. 3.	U.P. Sales Tax Registration no. if any.	Nature of business commodities dealt in.	Whether whole-saler, retailer, manufacturer, Arhti etc.	Gross Turnover in the last Assessment year.	Remarks.

Note—Not to be furnished in the case of a Limited Company.

Year _____ Turn Over _____

FORM XV

(See Rule 53)

Registration No.

Name of dealer

Principal place of business

Branches :

(1)

(2)

(3)

Date of application

Date of grant of certificate

Sales Tax Officer/Assistant Sales Tax Officer.

FORM XV

(See Rule 55 of the U. P. Sales Tax Rules, 1948)

Certificate of registration under Section 8-A of the U. P. Sales Tax Act (XV of 1948.)

Registration No.

1. Sales Tax Officer/Assistant Sales Tax Officer of Circle/Sub-circle do hereby register Sri/Sarvsi for the assessment

year.

The registration shall, unless renewed, remain in force till March 31, 19 .

The principal place of business is situated at and the business is carried on under the name and style of

There are the following Branches :

(1)

(2)

(3)

Sales Tax Officer (Circle)
Assistant Sales Tax Officer,
(Sub-Circle)

Seal

Date

Details of renewals

Details of renewals

Year for which renewed	Date of application	Date of renewal	Signature of sales Tax Officer	Year for which renewed	Date of application	Date of renewal	Signature of Sales Tax Officer
1	2	3	4	1	2	3	4

FORM XVI

(See Rule 76 of the Uttar Pradesh Sales Tax Rules, 1948)

Form of summons under the Uttar Pradesh Sales Tax Act, 1948

Summons to appear in person and/or to produce documents

To

Whereas your attendance is necessary to give evidence

.....

Whereas the following documents (here describe the documents in sufficient detail to permit of their identification with reasonable certainty) are required with reference to an inquiry under the Uttar Pradesh Sales Tax Act, 1948.

(here enter briefly the subject of the enquiry) now pending before me,

you are hereby summoned _____ to appear in person

_____ to produce, or cause to be produced,

the said documents before me on the _____ day of _____, 19 _____, at _____ o'clock at (place) _____ (and not to depart thence until permitted by me)*

Given under my hand and seal this _____ day of _____, 19 _____

Seal

Signature

Official designation _____

*These words should be omitted where the summons are for the production of documents only.

FORM XVII [* * *]

1. Omitted by U. P. Sales Tax (First Amendment) Rules, 1974, vide Noti No. ST.11.700/X-900 (16-A)-64 dated March 1, 1974 published in U. P. Gazette, Extra. dated March 4, 1974.

[FORM XVIII]¹

{ See Sub-Rule (1) of Rule 25-A }

Application for Recognition Certificate under sub-section (2) of section 4-B of the U. P. Sales Tax Act, 1948

To

The Sales Tax Officer,
.....(Circle)

I, son/daughter/wife of..... on behalf of the dealer carrying on the business known as..... in the State of Uttar Pradesh hereby apply for a certificate of recognition under sub-section (2) of section 4-B of the U. P. Sales Tax Act, 1948, and furnish the following particulars for the purpose :

1. Status or relationship with the dealer or the person making the application (e. g., manager, Partner, proprietor, director, officer-in-charge of the Government business, etc.)

2. Name and full address of the principal place of business in the State of Uttar Pradesh.

3. Name(s) and full address(es) of the other place(s) of business in U. P.

4. Particulars of registration certificate issued under the U. P. Sales Tax Act and Central Sales Tax Act.

5. Particulars of the proprietor(s) all persons having any interest in the business in the form on reverse.

6. Description of notified goods in respect of which Recognition Certificate is sought.

7. The date on which the manufacture of the notified goods was started.

8. Name(s) of goods or classes of goods required for use as Raw material for manufacture of the notified goods mentioned in column 6.

Certified that the above particulars are true to the best of my knowledge and belief.

Name of the Applicant in full

.....

Signature.

Status in relation to the Dealer

.....

Dated.....

Witness (Name).....

Parentage.....

Full Address.....

Attestation of the signature of the applicant to be made by a lawyer or by a person known to the Sales Tax Officer.

1. Added vide Notification No. ST-21(C)/X-948(1)-1968. Published in the U. P. Gazette, extraordinary, dated July 11, 1968.

[FORM XIX]¹

[See Sub-Rule (5) of Rule 25-A

Recognition Certificate under section 4-B of the U. P. Sales Tax Act, 1948

Recognition Certificate No. Code.

This Recognition Certificate is hereby granted under section 4-B of the U. P. Sales Tax Act, 1948, (hereinafter referred to as 'the Act') and subject to the provisions of the Act and the rules, regulations and orders made thereunder and also to the condition specified herein to (name of the Registered dealer (hereinafter called 'the said Recognised dealer') who is a registered dealer, holding the certificate of registration under the U. P. Sales Tax Act No. dated and having the principal place of business and additional place/places of business at the addresses specified below :

Conditions of the Grant of the Certificate

1. This Recognition shall be effective from the _____ day of 19 .
2. The said recognised dealer is authorised to purchase the goods specified below on furnishing to the selling dealer of Uttar Pradesh a certificate under the provisions of the Act and the Rules framed thereunder.
3. The goods purchased on the strength of this certificate shall be only by the Recognised dealer only for the manufacture of the notified goods.
4. The Recognised dealer shall produce this certificate before the selling dealer whenever he is asked to do so.
5. This Recognition is liable to be amended or cancelled in accordance with the provisions of the Act and the Rules made thereunder.

*Name of the goods the dealer is authorised to purchase at concessional rates,

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Signature—
Designation—

Seal

Place—

Date—

1. Added vide Notification No. ST-2166/X-948(1)-1968. Published in the Gazette, Extraordinary dated July 11, 1968.

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[FORM XX]

Register of Certificate in Form III-B maintained under sub-rule (8) of rule 25-B of the U. P. Sales Tax Rules, 1948

1	2	3	4	5	6	7	8	9	10	11	12
Date of receipt	Authority from whom received	Serial No. from to	Date of issue	Name and address of seller to whom issued	Number and date of order in respect of which issued	Description of goods in respect of which issued	Value of the goods	Seller's Cash memo/Chalan No. in reference to which issued	Number and date of Railway receipt or other carrier's chalan for the goods	Surrender to Sales Tax Authority	Remarks

1. Added vide Notif. No. 2166/X-948(1)-1968, Published in the U. P. Gazette, Extraordinary, dated July 11, 1968.

FORM XXI

[See Sub-rule (6) of rule 12-A of the U. P. Sales Tax Rules, 1948]

Register to be maintained by the Sales Tax Officer of issue of forms

Receipt of forms					Issue of forms		
Quantity received					Number of Forms issued		
					Form III A		
Date	Authority from whom received and number and date of letter under which received	Total Serial no.			Date	Name and address of dealer to whom issued	Registration Certificate no. and date from which it is effective
		no.	From	To			
1	2	3 (a)	3 (b)	3 (c)	4	5	6

Total no. of forms issued	Serial no.		Signature of receiving dealer	Signature of the witness attesting the signature of recipient in Col. 8	Signature of STO/ASTO	Remarks
	From	To				
7 (a)	7 (b)	7 (c)	8	9	10	11

Note—Attestation of signatures in this Form shall, *mutatis mutandis*, carry the same meaning as in section 3 of the Transfer of Property Act, 1882.

1. Forms XXI to XLI Ins by U. P. Sales Tax (First Amendment) Rules, 1974, vide Noti. No. ST-II 700/X90 (16-A)-64 dt. March 1, 1974 published in U. P. Gazette, Extra. dt. March 4, 1974.

FORM XXII

[See sub-rule (6) of rule 12-A of the U. P. Sales Tax Rules, 1948]

Ledger to be maintained by Sales Tax Officer of dealers to whom blank forms have been issued

Fee paid				Details of forms issued			
Date of receipt of application	Amount	Number and date of Treasury challan (Write court-fee if paid through court fee stamp)	Serial no. of Register on Form XXVI	Serial no.			Total cost for forms issued
				Total no.	From	To	
1	2	3	4	5 (a)	5 (b)	5 (c)	6

Un-used forms surrendered by dealers

Balance fee left, if any	Signature of dealer	Signature of attesting witness	Signature of STO/ASTO	Serial no.		Signature of STO/ASTO
				Total no.	From To	
7	8	9	10	11 (a)	11 (b) 11 (c)	12

Note—Attestation of Signatures in this Form shall, *mutatis mutandis*, carry the same meaning as in section 3 of the Transfer of Property Act, 1882.

FORM XXIII

[See sub-rule (9) of rule 12-A of the U. P. Sales Tax Rules, 1948]
Register of forms received by selling dealers from registered purchasing dealers when selling goods which are taxable at the point of sale to the consumer

Serial no.	Details of forms received		Name and full address of the dealer from whom received	Number and date of validity of registration certificate	Bill/cash memo no. and date	Quantity	Amount	Remarks
	Date of receipt	Serial no. and date of Form						
1	2	3	4	5	6	7	8	9

FORM XXIV

[See sub-rule (13) of rule 12-A of the U. P. Sales Tax Rules, 1948]
Register to be maintained by registered dealers who obtain blank Forms III-A from the Sales Tax Officer and issue them to the selling dealers while purchasing goods liable to tax at the point of sale to the consumer

Date	Total no. of Forms received	Details of Forms received		Name and address of the dealer to whom issued	Serial no. of Form issued	Details of Forms issued		Amount	Remarks
		Serial no. From	Serial no. To			Cash memo no. and date	Quantity		
1	2	3(a)	3(b)	4	5	6	7	8	9
									10

FORM XXV

[See sub-rule (15) of rule 12-A of the U. P. Sales Tax Rules, 1948]

Registration of Form obtained and surrendered by dealers so cancelled by Sales Tax Officer

DETAILS OF SURRENDERED FORMS

Date	Kind of Form	Serial no.		Name and address of the dealer who returned the forms	Registration certificate no. and date from which it is effective
		Quantity	From To		
1	2	3	3(a) 3(b)	4	5

Page in Dealer's Ledger on Form XXII in which entry of the surrendered forms has been made	Signature of STO ASTQ/	Reason for surrender of forms	Remarks regarding details of destruction or disposal of surrendered forms
6	7	8	9

FORM XXVI

[See sub-rule (5) of rule 12-B of the U. P. Sales Tax Rules, 1948]

Register to be maintained by the Sales Tax Officer of the Forms prescribed under section 3-D of the U. P. Sales Tax Act and issued to registered dealers

RECEIPT OF FORMS

Quantity received

Authority from whom received Date and reference no. and date of letter under which received	Form III-C(1)		Form III-C(2)		Form III-C(3)		Form III-C(4)		Form III C(5)	
	Total	Serial	Total	Serial	Total	Serial	Total	Serial	Total	Serial
	no.	no.	no.	no.	no.	no.	no.	no.	no.	no.
1	From To	3(a)	From To	3(b)	From To	3(c)	From To	3(d)	From To	3(e)
2										

ISSUE OF FORMS

Date	Name and address of the dealer to whom issued	Registration certificate no. and date from which it is effective	Number of Forms issued			
			Form III-C(1)		Form III-C(2)	
			Total no.	Serial no. From To	Total no.	Serial no. From To
4	5	6	7(a)		7(b)	

Form III-C(3)		Form III-C(4)		Form III-C(5)		Total number of Forms issued of all kinds	Signa- ture of the receiv- ing dealer	Signature of the witness attesting the signa- ture of recipi- ent in Col. 8	Signa- ture of STO/ ASTO	Remarks
Total no.	Serial no.	Total no.	Serial no.	Total no.	Serial no.					
From To	From To	From To	From To	From To	From To					
7(c)		7(d)		7(e)		7(f)	8	9	10	11

Note—Attestation of signatures in this Form shall, *mutatis mutandis*, carry the same meaning as in section 3 of the Transfer of Property Act, 1882.

FORM XXVII

[See sub-rule (5) of rule 12-B of the U. P. Sales Tax Rules, 1948]

Ledger to be maintained by the Sales Tax Officer in respect of dealers to whom Forms have been issued by him

Fee paid				Details of Forms issued			
Date of receipt of application	Amount	Number and date of Treasury chalan (write court fee, if paid through court fee stamps)	Date of issue	Form III-C(1) Total Serial no. From To	Form III-C(2) Total Serial no. From To	Form III-C(3) Total Serial no. From To	Form III-C(4) Total Serial no. From To
1	2	3	4	5(a)	5(b)	5(c)	5(d)

Form III-C(5)				Un-used forms surrendered by Dealers			
Total Serial no. From To	Total no. of forms issued	Total cost of all forms issued	Balance fee left, if any	Signature of dealer	Signature of attesting witness	Signature of forms	Serial no. of forms From To
5(e)	5(f)	6	7	8	9	10	11(a) 11(b) 11(c) 11(d) 12

Note—Attestation of signatures in this Form shall, *mutatis mutandis*, carry the same meaning as in section 3 of the Transfer of Property Act, 1882.

FORM XXVIII

[See sub-rule (11) of rule 12-B of the U. P. Sales Tax Rules, 1948]

Register to be maintained separately in respect of each category of forms received under sub-rule (6) or (7) of rule 12-B by a dealer from another dealer for claiming exemption

Kind of Forms Received III-C ()

Serial no.	Date of receipt	Number and date of form received	Name and full address of the dealer from whom received	Number and date of validity of registration of the dealer entered in Col. 5	Number and date of bill/cash memo/account of purchase sale received
1	2	3	4	5	6

Amount of commodity entered in the form

Quantity	Food-grains	Oil-seeds	Gur	Rab	Jute	Deshi ghee	Khandsari sugar	Remarks
7	8 (a)	8 (b)	8 (c)	8 (d)	8 (e)	8 (f)	8 (g)	9

Note—Separate sub-columns may be added in column 8 for other commodities notified under section 3-D, if any, for which declaration form is received by the dealer.

FORM XXIX

[See sub-rule (15) of rule 12-B of the U. P. Sales Tax Rules, 1948]

Register to be maintained separately in respect of each category of forms referred to in rule 12-B (1) by the dealer who obtains them under rule 12-B (4) from the Sales Tax Officer

Kind of Forms Received III-C ()

Details of forms received				Details of Forms issued			Number and date of bill/cash memo/account of sale or purchase
Date	Total no of form received	Serial no.		Date	Name and address of the dealer to whom issued	Serial no. of form issued	
1	2	3 (a)	3 (b)	4	5	6	7

Amount mentioned in the form in respect of the following commodities								Remarks
Quantity	Food-grains	Oil-seeds	Gur	Rab	Jute	Deshi ghee	Khand-sari sugar	
8	9 (a)	9 (b)	9 (c)	9 (d)	9 (e)	9 (f)	9 (g)	10

Note—Separate sub-columns may be added in column 9 for other commodities not filed under section 3-D, if any, for which declaration form is issued.

FORM XXX

[See sub-rule (17) of rule 12-B of the U. P. Sales Tax Rules, 1948]

Register of forms obtained and surrendered by dealers and so cancelled by the Sales Tax Officer

Details of Surrendered Forms

Date	Serial no.		Name and address of the dealer who returned the forms	Number of Registration certificate and date from which it is effective	Page in Dealer's Ledger on Form XXVII in which entry of the surrendered form made	Signature of STO/ASTO	Reason for surrender of form	Remarks regarding details of destruction or disposal of surrendered forms
	From	To						
Kind of Forms	4 (a)	4 (b)	5	6	7	8	9	10
1 2 3								

COUNTERFOIL

FORM XXXI

Declaration

[See rule 83 (4) of the U. P. Sales Tax rules, 1948]

Serial no. (Seal of the issuing authority)

Date of issue

Name and address of registered dealer to whom issued

Registration Certificate no

Valid with effect from

I (Full name)

Karta of Joint Hindu family/Managing Director or Director authorised by the Board of Directors of the Limited Company/President or Secretary of the Club or Association/Head of the Office or Officer duly authorised by the Head of the Office of the

Department of the Government /Principal

Officer or Officer duly authorised by the Principal Officer of the authority or the Body, carrying on business under the name and style of Sarvasri

the principal place of business whereof is situated at

hereby

(complete address)

DUPLICATE

FORM XXXI

Declaration

See rule 83 (4) of the the U. P. Sales Tax Rules, 1948]

Serial no. (Seal of the issuing authority)

Date of issue

Name and address of registered dealer to whom issued

Registration Certificate no

Valid with effect from

I (Full name)

Karta of Joint Hindu family/Managing Director or Director authorised by the Board of Directors of the Limited Company/President or Secretary of the Society, Club or Association/Head of the Office or Officer duly authorised by the Head of the Office of the

Department of the Government of

/Principal Officer or Officer duly authorised by the Principal Officer of the authority or the Body, carrying on business under the name and style of Sarvasri

the principal place of business whereof is situated at

hereby

(complete address)

ORIGINAL

FORM XXXI

Declaration

[See rule 83 (4) of the U. P. Sales Tax Rules, 1948]

Serial no. (Seal of the issuing authority)

Date of issue

Name and address of registered dealer to whom issued

Registration Certificate no

Valid with effect from

I (Full name)

Karta of Joint Hindu family/Managing Director or Director authorised by the Board of Directors of the Limited Company/President or Secretary of the Society/Club or Association/Head of the Office or Officer duly authorised by the Head of the Officer of the

Department of the Government of/

Principal Officer or Officer duly authorised by the Principal Officer of the authority or the Body, carrying on business under the name and style of Sarvasri

the principal place of business whereof is situated at

hereby

(complete address)

COUNTERFOIL

DUPLICATE

ORIGINAL

declare that the goods of the description mentioned below are being imported by our firm :

Description
Purchased from M/s
against *Bill/Cash memo/
Chalan no dated
for Rs.
(enclosed with the duplicate copy of this declaration). Number of Form 'C' if issued

I do hereby declare that the information given above is true and correct to the best of my knowledge and belief.

Date
Signature
Status
Place

(Name and full address of selling dealer or consignee)
(Name and full address of the purchasing dealer or consignee)

*Strike out whichever is not applicable

declare that the goods of the description mentioned below are being imported by our firm :

Description
Purchased from M/s
against *Bill/Cash memo/Chalan no dated
for Rs.
(enclosed with this copy of the declaration). Number of Form 'C' if issued

I do hereby declare that the information given above is true and correct to the best of my knowledge and belief.

Date
Signature
Status
Place

(Name and full address of selling dealer or consignee)
(Name and full address of the purchasing dealer or consignee)

*Strike out whichever is not applicable.

Original copy received
Place
Signature of Officer I/c
of Check Post
Date
Time

SEAL

declare that the goods of the description mentioned below are being imported by our firm :

Description
Purchased from M/s
against *Bill/Cash memo Chalan no.
dated
for Rs.
(enclosed with the duplicate copy of this declaration). Number of Form 'C' if issued

I do hereby declare that the information given above is true and correct to the best of my knowledge and belief.

Date
Signature
Status
Place

(Name and full address of selling dealer or consignee)
(Name and full address of the purchasing dealer or consignee)

*Strike out whichever is not applicable.

COUNTERFOIL

FORM XXXII

[Certificate under rule 83(4) of the U.P. Sales Tax Rules, 1948].

Book no. Sl. no.
Circle/Sub-Circle
Date of issue
Valid up to
Certified that Sri/Sarvasri
(Name and full address)

is/are hereby permitted to transport the consignment detailed below :
Description of goods Quantity
Purchased from M/s
Seal of issuing authority Signature and designation of the issuing officer.
Certified that the goods covered by the above certificate have been purchased from M/s

against their *Bill/Cash memo no dated for Rs.
which is enclosed with the duplicate copy of the certificate
They are being transported by truck no owned by Sri/M/s

Dated Signature
Place Signature

DUPLICATE

FORM XXXII

[Certificate under rule 83(4) of the U.P. Sales Tax Rules, 1948.]

Book no Sl. no.
Circle/Sub-Circle
Date of issue
Valid up to
Certified that Sri/Sarvasri
(Name and full address)

is/are hereby permitted to transport the consignment detailed below :
Description of goods Quantity
Purchased from M/s
Seal of issuing authority Signature and designation of the issuing officer.
Certified that the goods covered by the above certificate have been purchased from M/s

against their *Bill/Cash memo no dated for Rs.
which is enclosed with the duplicate copy of the certificate
They are being transported by truck no owned by Sri/M/s

Dated Signature
Place Signature

ORIGINAL

FORM XXXII

[Certificate under rule 83(4) of the U.P. Sales Tax Rules, 1948.]

Book no Sl. no.
Circle/Sub-Circle
Date of issue
Valid up to
Certified that Sri/Sarvasri
(Name and full address)

is/are hereby permitted to transport the consignment detailed below :
Description of goods Quantity
Purchased from M/s
Seal of issuing authority Signature and designation of the issuing officer.
Certified that the goods covered by the above certificate have been purchased from M/s

against their *Bill/Cash memo no dated for Rs.
which is enclosed with the duplicate copy of the certificate.
They are being transported by truck no owned by Sri/M/s

Dated Signature
Place Signature

ORIGINAL

(Selling dealer or consignee) Status (Name and full address)	(Purchasing dealer or consignee) Status (Name and full address)	(Selling dealer or consignee) Status (Name and full address)	(Purchasing dealer or consignee) Status (Name and full address)
--	---	--	---

*Strike out whichever is not applicable. *Strike out whichever is not applicable.

DUPLICATE

(Selling dealer or consignee) Status (Name and full address)	(Purchasing dealer or consignee) Status (Name and full address)
--	---

*Strike out whichever is not applicable.
Original copy received

Place
(SEAL) Signature of Officer I/c of
Check Post
Date
Time

COUNTERFOIL

(Selling dealer or consignee) Status (Name and full address)	(Purchasing dealer or consignee) Status (Name and full address)
--	---

*Strike out whichever is not applicable.

FORM XXXIII

[See rule 86(2) of the U.P. Sales Tax Rules, 1948]

Application for certificate

To

The Sales Tax Officer,

Sir,

I,

, s/o

r/o (complete
address along with house no., name of road/street/lane, mohalla, village/town,
P.O. and District), hereby declare that I wish to import or receive from out-
side the State goods of the following description and value for the purpose of
*re-sale/use in manufacture of goods for sale/personal consumption :

Description

Quantity

Purchased/to be received from M/s

against

*Order Bill/Cash memo/Chalan no.
amount

dated

2. I hereby declare that the above information is true to the best of my
knowledge and belief.

I request that a certificate permitting the import of the above goods may
kindly be issued to me.

Date

Signature

Place

Status

*Strike out whichever is not applicable.

ORIGINAL

FORM XXXIV

Application for issue of Transit Pass

(To be submitted in triplicate)
[See rule 87 (1) of the U. P. Sales Tax
Rules, 1948]

To, The Officer I/c,
Check Post.

SIR,

I, s/o Sri

r/o

(full address) hereby declare that I am
the *owner/driver of *vehicle/truck
no. belonging to
(Name and address of the owner/trans-
porting agency.)

2. I hereby declare that the con-
signments detailed overleaf being carried
by the above vehicle are meant for
destination in other States. They will
not be unloaded or delivered anywhere
in Uttar Pradesh.

3. My *vehicle/truck will cross
Uttar Pradesh (name of
the other State)

DUPLICATE

FORM XXXIV

Application for issue of Transit Pass

(To be submitted in triplicate)
[See rule 87 (1) of the U. P. Sales Tax
Rules, 1948]

To, The Officer I/c,
Check Post,

SIR,

I, s/o Sri

r/o

(full address) hereby declare that I am
the *owner/driver of *vehicle/truck
no. belonging to
(Name and address of the owner/trans-
porting agency.)

2. I hereby declare that the con-
signments detailed overleaf being carried
by the above vehicle are meant for
destination in other States. They will
not be unloaded or delivered anywhere
in Uttar Pradesh.

3. My *vehicle/truck will cross
Uttar Pradesh (name of
the other State)

TRIPLICATE

FORM XXXIV

Application for issue of Transit Pass

(To be submitted in triplicate)
[See rule 87 (1) of the U. P. Sales Tax
Rules, 1948]

To, The Officer I/c,
Check Post,

SIR,

I, s/o Sri

r/o

(full address) hereby declare that I am
the *owner/driver of *vehicle/truck
no. belonging to
(Name and address of the owner/trans-
porting agency.)

2. I hereby declare that the con-
signments detailed overleaf being carried
by the above vehicle are meant for
destination in other States. They will
not be unloaded or delivered anywhere
in Uttar Pradesh.

3. My *vehicle/truck will cross
Uttar Pradesh (name of
the other State)

TRIPLICATE			DUPLICATE			ORIGINAL		
Border at before	check post on or (date)	Border at before	check post on or (date)	Border at before	check post on or (date)			
by	hours (time)	by	hours (time)	by	hours (time)			
Date	Signature	Date	Signature	Date	Signature			
Time	Status	Time	Status	Time	Status			
Place		Place		Place				
Transit Pass			Transit Pass			Transit Pass		
Serial no.	*Vehicle/truck no.	Serial no.	*Vehicle/truck no.	Serial no.	*Vehicle/truck no.			
the consignments mentioned overleaf is	carrying	the consignments mentioned overleaf is	carrying	the consignments mentioned overleaf is	carrying			
permitted to cross the Uttar Pradesh		permitted to cross the Uttar Pradesh		permitted to cross the Uttar Pradesh				
(Name of the other State) Border at	hours	(Name of the other State) Border at	hours	(Name of the other State) Border at	hours			
Check Post by	(date)	Check Post by	(date)	Check Post by	(date)			
on or before		on or before		on or before				
Place		Place		Place				
Date	Signature of the Officer	Date	Signature of the Officer	Date	Signature of the Officer			
Time	I/c Check Post.	Time	I/c Check Post.	Time	I/c Check Post.			
	(SEAL)		(SEAL)		(SEAL)			
*Strike out whichever is not applicable. Certified that I have received the duplicate copy of this pass.			*Strike out whichever is not applicable.			*Strike out whichever is not applicable.		
Place		Place		Place				
Date	Signature of the Officer	Date	Signature of the Officer	Date	Signature of the Officer			
Time	I/c Check Post.	Time	I/c Check Post.	Time	I/c Check Post.			
	(SEAL)		(SEAL)		(SEAL)			

Triplicate		Duplicate		Original	
Name and full address of the	Signature of the	At Exit Check Post	Name and full address of the	Signature of the	At Exit Check Post
1. Serial no.			1. Serial no.		1. Serial no.
2. G. R. no.			2. G. R. no.		2. G. R. no.
3. Consignee			3. Consignee		3. Consignee
4. Consignor			4. Consignor		4. Consignor
5. Description of goods			5. Description of goods		5. Description of goods
6. Quantity			6. Quantity		6. Quantity
7. Value			7. Value		7. Value
8. Owner/Driver			8. Owner/Driver		8. Owner/Driver
9. Officer I/c of Entry Check Post with the date and seal			9. Officer I/c of Entry Check Post with date and seal		9. Officer I/c of Entry Check Post with date and seal
10. Result of checking			10. Result of checking with date and seal		10. Result of checking with date and seal
11. Signature with date and seal of the Officer I/c of the Exit Check Post			11. Signature with date and seal of the Officer I/c of the Exit Check Post		11. Signature with date and seal of the Officer I/c of the Exit Check Post

ORIGINAL
FORM XXXV

[See rule 83(8) of the U. P. Sales Tax Rules, 1948]

Trip-sheet

(To be submitted in triplicate)

To The Officer I/c,

.....Check Post,

.....

Sir,

I, _____, s/o _____
declared that I am the #driver/owner of the #truck/vehicle no. _____ r/o _____

r/o

owned by Sri _____
(full address).

I hereby

The above truck is carrying the following consignments :

Line above truck is carrying the following goods										
Serial no.	G. R. no.	Name and full address of the Consignee	Description of goods	Quantity	Value	Serial no. of declaration form	Date of declaration form	Signature of the Owner/driver	Officer I/c of the check post with date	Seal of the Officer I/c of the check post

I hereby declare that the above information is true to the best of my knowledge and bel.cf.

Signature
StatusDate
Place

*Strike out whichever is not applicable

DUPLICATE

FORM XXXV

[See rule 83(8) of the U. P. Sales Tax Rules, 1948]

Trip-sheet

(To be submitted in triplicate)

To

The Officer I/c,

.....Check Post,

Sir,

I declare that I am the driver/owner of the truck/vehicle no. s/o

r/o

owned by Sri

(full address).

hereby

The above truck is carrying the following consignments :

Serial no.	G. R. no.	Name and full address of the Consignee	Consignor	Description of goods	Quantity	Value	Serial no. of declaration form	Date of declaration form	Signature of the Owner/Officer driver I/c of the check post with date	Seal of the Officer I/c of the check post	
1	2	3	4	5	6	7	8	9	10	11	12

I hereby declare that the above information is true to the best of my knowledge and belief.

Date

Place

Signature
Status

*Strike out whichever is not applicable.

TRIPLICATE
FORM XXXV

[See rule 83(8) of the U. P. Sales Tax Rules, 1948]

Trip-sheet

(To be submitted in triplicate)

To The Officer I/c, ... hereby
owned by Sri (full address).
r/o
s/o
Check Post,
I, the driver/owner of the truck/vehicle no
s/o
r/o
declare that I am the driver/owner of the truck/vehicle no
s/o
r/o

The above truck is carrying the following consignments :

Serial no.	G. R. no.	Name and full address of the Consignor	Description of goods	Quantity	Value	Serial no. of form	Date of declaration form	Signature of the Owner/ driver	Signature of the Officer I/c of the check post with date	12
1	2	3	4	5	6	7	8	9	10	11

I hereby declare that the above information is true to the best of my knowledge and belief.

Date
Place

*Strike out whichever is not applicable.

Received the Original and Duplicate copies of this trip-sheet.

Signature of the Officer I/c of the check post

SEAL

Date
Time

FORM XXXVI

[See sub-rule (9) of rule 85 of the U. P. Sales Tax Rules, 1943]

Register to be maintained by registered dealers who obtain Declarations from the Sales Tax Officer

Receipt				Forms issued to selling dealer/-consignors of other States					Remarks		
Date	Total no.	Serial no.	Name and full address of the dealer/consignor to whom issued		Serial no. of form issued	Descrip- tion of goods	Quantity	Bill/Cons memo/ Chalan no. and date	Amount		
		From	To								
1	2	3	4	5	6	7	8	9	10	11	12

FORM XXXVII

[See sub-rule (16) of rule 85 of the U. P. Sales Tax Rules, 1948]

*Register of receipt and issue of declaration forms to be maintained by Sales Tax Officer*Receipt of forms

Date	Authority from whom received with no. and date of letter under which received	Total no.	Serial no.		Date	Name and address of the dealer to whom issued
			From	To		
1	2	3	4	5	6	7

Issue of forms

U. P. Registra- tion certificate no. and date from which it is effective	Number of forms issued	Serial no.		Signature of the recipient	Signature of the witness attesting the signatures of recipient in Col. 12	Signature of STO/ ASTO	Remarks
		From	To				
8	9	10	11	12	13	14	15

NOTE—Attestation of signatures for the purposes of Column 15 will carry the same meaning as in section 3 of the Transfer of Property Act, 1882.

U.P.S.T.—15.

FORM XXXVIII

(See sub-rule (16) of rule 85 of the U. P. Sales Tax Rules, 1948)

Ledger to be maintained by the Sales Tax Officer in respect of dealers to whom declaration forms are issued by him

Fee paid						
Date of receipt of application	Amount	Number and date of Treasury chalan (write court-fee, if paid through court-fee stamps)	Date of issue	Total no.	Serial no.	
					From	To
1	2	3	4	5	6	7

Issue of forms			Unused forms surrendered				
Total cost of forms issued	Balance fee left, if any	Signature of		Total no.	Serial no.		
		Dealer	Attesting witness		From	To	
8	9	10	11	12	13	14	15

Forms received from check posts					
Reference to Register on Form XXXIX	Signature of STO/ASTO	Date	Name of check post	Serial no. of Form	
16	17	18	19	20	
Name and address of selling dealer/consignor	Description of goods	Quantity	Value	Signature of clerk entering columns 18 to 24	
21	22	23	24	25	

NOTE—Attestation of signatures for the purposes of Column 11 will carry the same meaning as in section 3 of the Transfer of Property Act, 1882.

FORM XXXIX

(See sub-rule (16) of rule 85 of the U. P. Sales Tax Rules, 1948]

Register to be maintained in respect of Declaration forms surrendered by Registered dealers and so cancelled by the Sales Tax Officer

1	2	3	4	5	6	7	8	9	10
	Date	Name and address of the dealer surrendering the form	Registration certificate no. and date of its validity	Number of forms surrendered	Serial no. ----- From To	Reference to dealer's ledger on Form XXXVIII regarding entry of surrendered forms made therein	Reasons for the surrender of forms	Signature of STO/ASTO	Remarks regarding details of destruction or disposal of surrendered forms along with signatures and date of the Officer concerned

FORM XL

[See sub-rule (5) of rule 86 of the U. P. Sales Tax Rules, 1948]

Register of issue of Certificates

Receipts

Date	Authority from whom received along with number and date of relevant letter	Total no.	Serial no.		Date	Names and address of the person to whom issued
			From	To		
1	2	3	4	5	6	7

Fee paid	Issues Treasury Chalan no. and date (write court-fee, if paid through court-fee stamps)	Number of certificates issued	Serial no.		Total Cost	Balance, if any	Signature of receipt
			From	to			
8	9	10	11	12	13	14	15

Forms Received from check posts

Signature of attesting witness	Signature of STO/ASTO	Date	Name of check post	Serial no. of form	Name and address of seller
16	17	18	19	20	21

Description of goods	Quantity	Value	Signature of clerk entering columns 18 to 24	Remarks regarding return of unused certificates with serial no. of entry in Register on Form XLI	Signatures of STO/ASTO with date
22	23	24	25	26	27

Note—Attestation of signatures for the purposes of column 16 will carry the same meaning as in section 3 of the Transfer of Property Act, 1882.

FORM XLI

[See sub-rule (9) of rule 86 of the U. P. Sales Tax Rules, 1948]

Register of unused certificates surrendered by unregistered dealers or persons

Date	Name and address of the person surrendering it	Total No.	Serial No.		Date on which certificate was issued	Serial No. in Register on Form XL to indicate that the entry against the same has been made	Reasons for the return of forms	Signature of STO/ASSTO	Remarks regarding details of or destruction disposal of surrendered certificates along with signature and date of the Officer concerned
			From	To					
1	2	3	4	5	6	7	8	9	10

Note—The U. P. Sales Tax Rules, 1948, issued with Notification No. ST-926/X, dated August 21, 1948, were last amended by Notification No. ST-II-1947/X-948 (STO)-67, dated April 19, 1972.

ANNEXURE

(See Rule 49)

Extract of Financial Handbook, Volume V, Part I

Paragraph 25. At place where treasury business is conducted by the bank, cheques on banks which have clearing accounts with the bank, will be accepted in payment of the dues of the Government or in settlement of other transactions. Such cheques must be crossed in all case. Until however a cheque has been cleared, the Government cannot admit that payment has been made and consequently final receipts will not be granted when it is tendered.

25-A Under Treasury rule 10(iii) if a cheque on a bank is accepted in payment of the dues of the Government under any rules, a receipt for the actual cheque only shall be given but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn.

25-B (a) In the event of a cheque being dishonoured by the bank concerned on presentation the fact will be intimated at once to the tenderer but the Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(b) certain special arrangement will be necessary when the dues which have to be paid by certain fixed dates are paid by cheque, and person desiring to make such payment in this manner without risk, must take precaution to ensure that their cheque reach the treasury at the latest on the day before the date on which the payment is to be made. Cheques received on the last day of payment of the dues will be liable to be refused and those received later will not be accepted.

Exception. Treasuries not banking with the bank may also be specially authorised by the Government to accept such crossed cheques if they are not situated far from the bank.

Note—For the purpose of this rule demand draft should be treated in the same manner as cheques

Paragraph 58. All cheques should have written across them in words at right angles to the type, a sum a little in excess of that for which they are granted; thus "Under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30 and similarly "Under eight hundred rupees" will mean that it is for less than Rs. 800 but not less than Rs. 700. No "abbreviation such as eleven hundred" for one thousand one hundred should be used. The amount should be written in the manner prescribed for vouchers in paragraph 47 (c). In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word "one" into "four" by prefixing an *f*, and changing the *e*, into an *r*, the figure being easily altered to correspond. The word "twenty" if written carelessly has also sometimes been changed into "seventy." The drawer of a cheque in which these words occur should, therefore so write as to make the fraud impossible and the treasury should examine words and corresponding figures with special care.

Note. All corrections, alterations in cheques issued on the bank should be attested by drawing officers by their full signature.

Paragraph 64. (a) Every cheque in favour of a government servant must be made payable to order only, but, when the payee is not in the service of the Crown, the drawer may, at his request, make the cheque payable to bearer. Treasury Officer will, therefore, cash cheques payable to "AB or bearer" except when AB is a government servant.

If a cheque payable to a person not in the service of the Crown "of bearer" or payable to such person or "order" is presented, the Treasury Officers may decline to pay it if he is unable to satisfy himself of the identity of the person claiming payment, or, in case of a cheque payable to order, of the completeness of the chain of endorsement, if any, by which such person has become the holder of the cheque.

(b) Ordinarily a cheque payable to order is not cashed by the treasury officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases when the head of an office is unable himself to receive cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience he may specially authorise in writing a subordinate gazetted government servant to endorse for him a cheque drawn in his favour by his official designation.

Note 2. When a government servant sends a cheque to a treasury not for cash payment but for credit of its amount in treasury accounts he must before endorsing the same, add the words "Received payment by transfer/Credit to....." Omission to do this facilitates fraudulent appropriation of money.

Paragraph 65. If a disbursing officer be informed that a cheque drawn by him has been lost, he may address the treasury officer drawn on forwarding for signature a certificate in the form given below. If after search through the lists of cheques paid, the treasury officer finds that the cheque has not been cashed, he will sign and return the certificates, taking care to note the stoppage of the cheque; a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards the treasury officer will refuse payment and return the cheque to the person presenting it after writing across it: "payment stopped". The disbursing officer will enter in his account the original cheque has been cancelled and may issue another.

"Certified that cheque no. _____ dated _____ for Rs. _____ reported by the disbursing officer to have been drawn by him on the treasury in favour of _____ has not been paid and will not be paid, if presented hereafter.

Treasury

Treasury Officer."

UTTAR PRADESH SALES TAX ORGANISATION (APPOINTING AUTHORITY RULES, 1968)¹

No. ST-5871/X-1013(4)-58, dated January 30, 1968. In exercise of the powers under the proviso to Article 309 of the Constitution and in supersession of all existing orders on the subject, the Governor is pleased to make the following rules:

1. **Short title and commencement.**—(1) These Rules may be called the Uttar Pradesh Sales Tax Organisation (Appointing Authority) Rules, 1968.

1. Published vide Notification No. ST 5871/X-1013(4)-56, dated January 30, 1968. Published in the U. P. Gazette, part (1-ka) dated February 18, 1968.

(2) They shall come into force with effect from the date of their publication in the official Gazette.

The following officers shall, subject to the provisions of clause (1) of Article 311 of the Constitution be the appointing authority in respect of the posts indicated against them in connection with the Sales Tax Organisation ;

Authority	Posts
1	2
1. Commissioner, Sales Tax	Assistant Sales Tax Officer :
2. Additional Commissioner, Sales Tax.	<p>(i) All non-gazetted ministerial, technical and class IV staff in the office of the Commissioner, Sales Tax.</p> <p>(ii) Head Clerks in the offices of Assistant Commissioner, Sales Tax, and Sales Tax Officer.</p> <p>(iii) All other non-gazetted ministerial and class IV staff in the offices of Assistant Commissioner, Sales Tax, Sales Tax Officer and Assistant Sales Tax Officer.</p>

NOTIFICATIONS UNDER U. P. SALES TAX ACT, 1948

No. 1

Not. No. ST-1887/X-902(8-C)-70

Dated 4th February, 1971

Whereas, it has been brought to the notice of the State Government that the Sixteen Industrial Units mentioned in the Schedule below have started the manufacture of goods mentioned in column 3 of the said Schedule with effect from the dates noted against each ;

And, whereas, the State Government is of opinion that it is necessary so to do for increasing the production of the said goods manufactured by the said Industrial Units ;

Now, therefore, in exercise of the powers under section 4-A of the U. P. Sales Tax Act, 1948, (U. P. Act No. XV of 1948), the Governor is pleased to declare that the turnover in respect of the said goods manufactured by the said Industrial Units shall be exempt from payment of Sales Tax for a period of three years with effect from the date of publication of this notification in the official *Gazette* :

SCHEDULE

Sl. No.	Name of Industrial Unit	Goods manufactured	Date of starting production
1	2	3	4
1	M/s. Mulop Foundries Pvt. Ltd., Partapur, Meerut.	G.I. Pipes and Fittings, Agricultural Equipments and General Casting.	3-7-1969
2	M/s. General Engineering Corporation (India), G. T. Road, Chikambarpur, Ghaziabad.	Hospital Equipment and Research Instrument.	1-7-1969
3	M/s. Jaipal Udyog, Loni, Meerut.	Insecticides and Pesticides	4-4-1969
4	Khandelwal Engineering Works, Bahadurganj, Shah-jahanpur.	Hydraulic and non-hydraulic Crushers, Sulphitation Plant and Juice Pans.	24-11-1969
5	M/s. Jain Trading Co. Civil Lines, Muzaffarnagar.	Centrifugal Pumps	31-7-1969
6	M/s. Raghu Paper & Board Mills, Pavanpuri, Meerut.	Mill Board	16-1-1970

1	2	3	4
7	M/s. Emson & Company, Ghaziabad.	Pharmaceuticals	1-1-1970
8	M/s. National Rubber Products, Orai.	Cycle Tube	2-11-1968
9	M/s. Frogressive Pen Industries, Varanasi.	Fountainpens and their parts.	15-9-1969
10	M/s. Unichem Laboratories, Meerut Road, Ghaziabad.	Protein Biscuits, Protein Confectionery, Protein Powder.	23-9-1969
11	M/s. Prem Board Industries, Industrial Estate, Agra.	Leather Board and Allied Board.	4-3-1970
12	M/s. Kavisa Industrial Corporation, Industrial Estate, Varanasi.	Aluminium Conductors	11-2-1969
13	M/s. New India Match Co., Kashipur, Naini Tal.	Match Splints, Match Veneers and Match Boxes.	31-12-1969
14	M/s. Eagle Paints and Pigment Industries, Allahabad.	Paints and Varnishes	1-3-1970
15	M/s. Mansfield Rubber Co., Pvt. Ltd., Meerut Road, Ghaziabad.	Rubber Sheets, Rubber Hoses, Rubber Matting, Suction Pipe and Agricultural Hose pipe.	12-12-1969
16	M/s. Jain Chemicals and Allied Industries, Kanpur.	Cycle Tubes and Tyres, Brake, Pedal and Pipe Tubing.	21-5-1970

No. 2

Not. No. ST-11012/X-900(6)-70

Dated 23rd March, 1971

Published in U. P. Gazette, Extra., dated 23rd March, 1971

In exercise of the powers under Section 3-A of the U. P. Sales Tax Act, 1948, (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), the Governor is pleased to make, with effect from the date of publication of this notification in the Official Gazette, the following amendment in Finance (Audit and Sales Tax) Department, Notification No. ST-1738/X-1012/-1963, dated June 1, 1963 :

In the list given in the aforesaid notification for the existing entry against Item 1, the following entry shall be substituted :

"All arms including rifles, revolvers, pistols and ammunition for the same but excluding Khukhri, Bhala, Chhura and Talwar."

No. 3

Noti. No ST-11852/X—950 (1)-58

Dated 18th April, 1971

Published in U. P. Gazette, Extra., dated 18th April, 1971, p. 1.

In exercise of the powers under section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904) the Governor is pleased to make with effect from April 18, 1971, the following amendment in Government Notification No. ST-911/X, dated March 31, 1956, as amended from time to time :

Amendment

In item No. 1 of List II of the aforesaid notification (as substituted by Government Notification No. ST-3297/X-950 (1)/58, dated June 9, 1964, between the words and comma "yokes", and the words "crop yield judging hoops" the words and comma "Hand sprayers, Hand dusters," shall be inserted.

No. 4

Noti. No. ST-11953/X—900 (112)-69.

Dated 21st, April, 1971

Published in U. P. Gazette, Extra., dated 21st April, 1971, p. 1.

In exercise of the powers under Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased to make, with effect from April 21, 1971, the following amendment in Government Notification No. ST-4124/X-950 (12)-1967, dated July 31, 1967 :

Amendment

In the existing entry in Column 2 against Serial number 2 of the Schedule to the aforesaid notification for the word "Hard board" the following shall be substituted.

"Hard-board including Fibre-sheet."

No. 5

Noti. No. ST-375/X-900 (28)-70

Dated 23rd April, 1971

Published in U. P. Gazette, Extra., dated 23rd April, 1971, pp. 1—2.

In exercise of the powers under Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased to make, with effect from the date of publication of this notification

in the official *Gazette*, the following amendment in the Government Notification No. ST-3610/X-900 (21)-69, dated July 1, 1969 :

Amendment

For the existing entry in Column 2 against Serial No. 5 of the Schedule to the aforesaid notification the following shall be substituted :

"Milk powder, condensed milk, baby milk, baby food and all other food stuffs or products whether used as such or after mixing them with any other food stuff or beverage, when sold in sealed or tinned containers."

No. 6

Not. No. ST-3364/X-902 (8)-71

Dated 17th May, 1971

In exercise of the powers under section 4-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904, (U. P. Act No. 1 of 1904), and in partial modification of Finance (Audit and Sales Tax) Department Notification No. ST-10225/X, dated January 9, 1970, as amended by Notification No. ST-2669/X-902 (8)-70, dated April 16, 1970, the Governor is pleased to order that out of the seven Units mentioned in Column 2 of the aforesaid notification the turnover in respect of goods mentioned in Column 2 thereof by the three Units mentioned below, shall be exempt for a period of three years with effect from the date of publication of the said notification, dated January 9, 1970, in the Official *Gazette*, that is up to January 8, 1973 :

1. M/s. Good Luck Rubber and Allied Industries, Lucknow.
2. M/s. Devendra Brothers, Kanpur.
3. M/s. Hindustan Safety Glass Works Private Ltd., Allahabad.

No. 7

Noti. No. ST-3365/X-902 (8)-70

Dated 17th May, 1971

Published in U. P. Gazette, Extra., dated 18th May, 1971, p. 3.

In exercise of the powers under section 4-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased to make the amendment in Finance (Audit and Sales Tax) Department Notification No. ST-9375/X-1008 (64), dated March 31, 1970 :

Amendment

In the aforesaid notification for the words "shall be exempt from payment of sales tax with effect from the date of publication of this notification in the Official *Gazette* up to the date on which the aforesaid factory completes three years of production that is up to April 25, 1972", the words "shall be exempt from payment of sales tax for a period of three years with effect from the date of publication of this notification in the Official *Gazette*" shall be substituted.

No. 8

Not. No. ST-3366/X—902 (8)-71

Dated 17th May, 1971

In exercise of the powers under section 4-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), and in partial modification of Finance (Audit and Sales Tax) Department Notification No. ST-3520/X-902(8)-70, dated May 28, 1970, the Governor is pleased to order that out of the 18 units mentioned in Column 2 of the aforesaid notification, the turnover of the goods mentioned in Column 3 thereof by nine units mentioned below, shall be exempt from payment of sales tax for a period of three years with effect from the date of publication of the said notification in the Official *Gazette*, that is upto May 27, 1973 :

1. M/s. Jaiswal Iron Foundry, Jaunpur.
2. M/s. Starlite Bulb Industries, Dehra Dun.
3. M/s. Agromec, Meerut.
4. M/s. Roadmaster Industries of India (P) Ltd., Ghaziabad.
5. M/s. Radhu Industries, Ghaziabad.
6. M/s. J. K. Electronics, Kanpur.
7. M/s. Hind Cycles Ltd., Ghaziabad.
8. M/s. Shiva Cycle Industries, Kanpur.
9. M/s. Dass Hitachi (P.) Limited, Meerut.

No. 9

Not. No. ST-3367/X—902(8)-71

Date 17th May, 1971

In exercise of the powers under section 4-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), and in partial modification of Finance (Audit and Sales Tax) Department Notification No. ST-6672/X-902(8-A)-70, dated September 22, 1970, the Governor is pleased to order that out of the fifteen Units mentioned in Column 2 of the aforesaid notification, the turnover of the goods mentioned in Column 3 thereof by the 10 Units, mentioned below shall be exempt from payment of sales tax for period of three years with effect from the date of the publication of the above notification in the Official *Gazette* that is up to September 21, 1973 :

1. M/s. Kay Pee Dies and Tools, Behari Nagar, Ghaziabad.
2. M/s. Jain Potteries, Prempuri, Meerut.
3. M/s. Jamuna Engineering Co., Patel Marg, Ghaziabad.
4. M/s. Moti Lal Pesticides, Raman Tower, Mathura.
5. M/s. Marshal Cycles, Marshal Nagar, Ghaziabad.

6. M/s. Usha Sons Industries, Alopī Bagh, Allahabad,
7. M/s. Agra Engineering Industries, Agra.
8. M/s. Dalmia Brothers, Azamgarh.
9. M/s. S. W. Rubber Works, Meerut Road, Ghaziabad.
10. M/s. Kanoria Chemicals and Industries Ltd., Mirzapur.

No. 10

Noti. No. ST-1781/X-900(42)-67

Dated 18th May, 1971

Published in U. P. Gazette, Extra., dated 18th May, 1971, pp.1-2

In exercise of the powers under Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), the Governor is pleased to make with effect from May 18, 1971, the following amendment in Government Notification No. ST-7096/X-1012-1965, dated October 1, 1965 :

Amendment

In the Schedule of the aforesaid notification for the existing entries under Column 2 against Items 7 and 7-A the following shall respectively be substituted :

- “7. Electrical goods other than equipment, plants and their accessories required for generation, distribution and transmission of electrical energy, and electric motors and parts thereof.
- 7-A. Electrical equipment, plants and their accessories required for generation, distribution and transmission of electrical energy, and electric motors and parts thereof.”

No 11

Noti. No. ST-953/X—900-(55)-67

Dated 18th June, 1971

Published in U. P. Gazette, Extra., dated 18th June, 1971, p. 2.

In exercise of the powers under section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased to make, with effect from June 18, 1971, the following amendment in Notification No. ST-7094/X-1012-1965, dated October 1, 1965, as amended from time to time :

Amendment

In the Schedule to aforesaid notification, the word and coma ‘rezors’ occurring in item (d), against Serial number 3, under Column 2, under the heading “Cosmetics and Toilet requisites including”, shall be deleted.

No 12

Noti. No. ST-3115/X-900-(35)-67

Dated 18th June, 1971

Published in U.P. Gazette, Extra, dated June 18, 1971, p. 2

In exercise of the powers under Section 3-A of U.P. Sales Tax Act, 1948 (U.P. Act No. XV of 1948), the Governor is pleased to declare that with effect from June 18, 1971, the turnover in respect of scissors, nut-crackers (*sarautas*), ordinary knives and (*chhuris*), razors (*ustaro*), iron made kitchen utensils and appliances, trunks, post-office letter boxes, containers including buckets, tubs and drums, made of tin or iron or steel and hair oiling machines, shall not be liable to tax except—

(a) in the case of the aforesaid goods imported from outside Uttar Pradesh, at the point of sale by the importer; and

(b) in the case of the aforesaid goods manufactured in Uttar Pradesh, at the point of sale by the manufacturer;

and the Governor is further pleased to declare that the turnover in respect of aforesaid goods shall, with effect from the aforesaid date, be liable to tax at the rate of three paise per rupee.

No. 13

Noti. No. ST-3816/X-902(8-A)-71

Dated 28th June, 1971

Whereas, it has been brought to the notice of the State Government that the Seven Industrial Units mentioned in the Schedule below have started the manufacture of goods mentioned in Column 3 of the said Schedule with effect from the dates noted against each;

And, whereas, the State Government is of opinion that it is necessary so to do for increasing the production of the said goods manufactured by the said Industrial Units :

Now, therefore, in exercise of the powers under section 4-A of the U.P. Sales Tax Act, 1948 (U.P. Act No. XV of 1948), the Governor is pleased to declare that the turnover in respect of the said goods manufactured by the said Industrial Units, shall be exempt from payment of Sales Tax for a period of three years with effect from the date of publication of this notification in the official *Gazette* :

SCHEDULE

Sl. No.	Name of Industrial Unit	Goods manufactured	Date of starting production
1	2	3	4
1	M/s. Kirshi Discs Private Ltd., Civil Lines, Bareilly.	Agricultural Tillage Discs	1-6-1970
2	M/s. Electronics and Computers (India) Limited, Industrial Area, Meerut Road, Ghaziabad,	Silicon Semi Conductors devices (Transistor diodes), Silicon devices, Silicon epitaxial Waters and High stability/precision resistors.	17-6-1970

1	2	3	4
3	M/s. Rajat Industries, Industrial Estate, Paratpur, Meerut.	Agricultural Instruments and Discs.	26-5-1970
4	M/s. Hind Ceramics Limited, Civil Lines, Rampur	Prestressed Concrete Cement Poles.	4-7-1970
5	M/s. Jindal Pipes Private Ltd., Delhi-Hapur Road, Ghaziabad.	M. S. Pipes and Fittings	8-3-1970
6	M/s. Bharat Agro Industries, Shamli, District Muzaffarnagar.	Cultivators Discs Harrows; Ridges, Land Levellers and Wheat Threshers.	6-12-1968
7	M/s. Reing Talbros Pvt. Ltd. Industrial Area, Ghaziabad.	Compressed Asbestos Fibre Sheets.	18-2-1970

No. 14

Noti. No. ST-4958/X-902 (135)-69

Dated 2nd July, 1971

Published in U. P. Gazette, Extra, dated July, 2, 1971, p. 2.,

Whereas, it has been brought to the notice of the State Government that Messrs. Hind Cycles Limited, Ghaziabad, district Meerut, have started the manufacture of goods namely, 'bicycles';

And, Whereas, the State Government is of opinion that it is necessary so to do for increasing the production of the said goods manufactured by the aforesaid unit;

Now, therefore, in exercise of the powers under section 4-A of the U.P. Sales Tax Act, 1948 (U.P. Act No. XV of 1948), the Governor is pleased to declare that the turnover in respect of the aforesaid goods manufactured by the aforesaid unit shall be exempt from payment of sales-tax for a period of three years with effect from the date of publication of this notification in the official Gazette, subject to the condition that the said unit carries out the production of component parts for use in the manufacture of the said goods in accordance with the phased programme as shown in the Schedule below :

SCHEDULE

Proposed phased production programme of Cycles and Cycle components

(Figures in rupees)

Phase		First			Second			Third			
Items	Approx. Costs	1970-71			1971-72			1972-73			
		LM	LP	SL	LM	LP	SL	LM	LP	SL	
Frame	...	42	42	...	...	42	...	...	42	...	...
Fork	...	12	12	...	...	12	...	...	12	...	...
Mudguard	...	7	7	...	...	7	...	...	7	...	...
Rim	...	20	...	...	20	20	...	...	20	...	...
Handle Bar	...	12	...	...	12	12	...	...	12	...	...
Chain and Spokes	...	8	...	...	8	...	...	8	8	...	...
Tyres and Tubes	...	17	...	17	...	...	17	...	...	17	...
Steel Bells and other parts	...	5	...	5	...	...	5	...	...	5	...
Chainwheel and Crank	...	10	...	...	10	...	...	10	...	...	10
Pedals	...	6	...	...	6	6	...	...	6	...	...
Free-wheels	...	6	...	...	6	...	...	6	...	...	6
Brake-set	...	6	...	...	6	6	...	...	6	...	...
Hubs	...	9	...	...	9	...	...	9	...	...	9
Total		160	61	22	77	105	22	33	113	22	25

Finished Products—Complete Cycles and Cycle Components.

N. B.—LM—Local Manufacturing in Ghaziabad Factory.

LP—Local Purchasers.

SL—Sub-let Parts.

No. 15

Noti. No. ST-5263/X-902 (16)-52

Dated 13 September, 1971

Published in U. P. Gazette, Extra., dated 16 September, 1971, p. 2

In exercise of the powers under Section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is pleased to order that, with effect from April 1, 1971, no tax under the said Act shall be payable on the turnover of sales of Brasswares by the class of manufacturers of Brasswares known as Karkhanedars, specified in Column 2 of the Table below, subject to the following conditions :

- (1) Every Karkhanedar seeking to obtain exemption certificate shall submit to the assessing authority an application for exemption within three months of the commencement of the assessment year for which it has been made. The application shall be accompanied by a treasury chalan showing deposit of the exemption fee calculated at the rate specified against each category of dealers in Column 3 of the said Table :

Provided that the application in respect of the assessment year 1971-72, accompanied by a treasury challan showing deposit of the exemption fee, shall be made not later than December 31, 1971 :

- (2) If the assessing authority, after such enquiry as he may deem necessary, is satisfied that the application is in order and the fee has been correctly calculated and paid, it shall grant an exemption certificate to the dealer.
- (3) If the assessing authority finds that the exemption fee deposited by the dealer is less than the amount due from the dealer, it shall direct the dealer in writing to pay the balance within thirty days of the date of service of the order, and if the dealer deposits the amount so required within the period specified above the assessing authority shall grant an exemption certificate to the dealer.
- (4) If the assessing authority is not satisfied that the application is in order, it shall reject the same and proceed to assess the dealer to tax according to law.

TABLE

Serial No.	Class of dealers	Rate at which exemption fee is payable
1	2	3
1.	Dealers owning Gulli Bhatties	Rs. 25 per year per Bhatti.
2.	Dealers owning Para Bhatties	Rs. 100 Per year per Bhatti.
3.	Dealers owning Darja Bhatties	

No. 16

Noti. No. ST-3581/X-902 (8-B)-71

Dated 27 September, 1971

Whereas, it has been brought to the notice of the State Government that the seven Industrial Units mentioned in the Schedule below have started the manufacture of goods mentioned in column 3 of the said Schedule ;

And, whereas, the State Government is of opinion that it is necessary so to do for increasing the production of the said goods manufactured by the said Industrial Units ;

Now, therefore, in exercise of the powers under section 4-A of the U. P. Sales Tax Act, 1948, (U. P. Act No. XV of 1948), the Governor is pleased to declare the turnover in respect of the said goods manufactured by the said Industrial Units shall be exempt from payment of Sales Tax for a period of three years with effect from the date of publication of this notification in the official Gazette.

SCHEDULE

Sl. No.	Name of Industrial Unit	Goods Manufactured
1	2	3
1	M/s. Indo Bulgar Foods Ghaziabad ...	Dehydrated and canned fruits and vegetables.
2	M/s. Indian Union Manufacturing Pvt. Ltd., Kanpur. ...	Cycle Bells and Carriers.
3	M/s. Aldecore Pvt. Ltd., Ghaziabad ...	Corrugated Cardboard Boxes.
4	M/s. Gopi Ram Silk Mills, Varanasi ...	Silk Sarees, Brocades, Art silk dress material and decorating cloth.
5	M/s. Jagdish Glass Works, Agra ...	Glassware and Glass Chimneys.
6	M/s. Mouzi Lal Sons & Coy., Kanpur ...	Aluminium Castings. Aluminium Alloys.
7	[M/s. R.R. Engineering Corporation] ¹ Lucknow. ...	Fasteners.

No. 17

Not. No. ST-9377/X-906(AB-4)-1971

Dated 6 October, 1971

In exercise of the powers under sub-section (2) of Sec. 3-A of the U. P. Sales Tax Act (U. P. Act No. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), and in supersession of all previous notifications relating to the goods specified in column 2 of the

1. Substituted by the notification No. ST-2-887/X-902 (8-B)-72 dated 18-9-72 for the following :—

M/s R. R. Engineering Works, Lucknow.

Schedule to this notification, the Governor is pleased to declare that, with effect from October 7, 1971, the turnover in respect of the said goods at all points of sale shall be liable to tax at the rate specified against each in column 3 of the said schedule :

SCHEDULE

Sl. No.	Description of goods	Rate of tax
1.	Bullion and Specie ...	$\frac{1}{2}$ per cent.
2.	Card board boxes ...	2 per cent.
3.	Cooked Food ...	2 per cent.
4.	(a) Copper, tin, nickel or zinc, or any other alloy containing any of these metals only ...	$\frac{1}{2}$ per cent.
	(b) Scrap meant for melting and sheets including circles meant for making brass-wares and containing only any or all of the aforesaid metals, viz. copper, tin, nickel or zinc ...	$\frac{1}{2}$ per cent.
5.	Hosiery made of pure cotton ...	1 per cent.
6.	Tapes, Niwars and Laces ...	1 per cent.

No. 18

Noti. No. ST-9378/X-906(AB-4)-1971

Dated 6 October, 1971

In exercise of the powers under sub-section (2) of section 3 of the U. P. Sales Tax Act, 1948 (U. P. Act XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), and in supersession of all previous notifications on the subject, the Governor is pleased to declare that, with effect from October 7, 1971, no dealer exclusively dealing in the goods mentioned below shall be liable to tax under the U. P. Sales Tax Act, 1948, if his turnover of the assessment year does not exceed Rs. 25,000.

(1) Atta, Maida and Suji.

(2) Cooked Food.

(3) Sweet-meats and confectionery other than that sold in sealed or tinned containers.

No. 19

Noti. No. ST-II-330/X

Dated 15 November, 1971

In exercise of the powers conferred by clause (b) of sub-section (1) of section 10 and sections 74 and 75 of the Indian Stamp Act, 1899 (Act II of 1899), the Governor is pleased to make the following rules, namely :

- (1) The additional stamp duty due under sections 3-A and 3-AA and the duty due under Article 25-A of Schedule I-B of the said Act, shall be paid by affixing Ten Paise adhesive stamps bearing inscription 'Refugee Relief' whether with or without any other design, picture or insertion, overprinted with the letters 'U. P.' and not by any other kind of stamps.
- (2) The stamps so affixed shall be cancelled in the manner laid down in section 12 of the Act for cancellation of adhesive stamps.
- (3) All the rules applicable to adhesive revenue stamps overprinted with the letters 'U.P.', shall, *mutatis mutandis*, apply to 'Refugee Relief' stamps as well.
- (4) In the registers maintained in the treasuries, sub-treasuries and Collector's offices for recording the transactions of stamps, a separate column under the heading 'Refugee Relief Stamps', shall be inserted.
- (5) The sale proceeds of 'Refugee Relief' stamps shall be deposited under a separate detailed head 'Refugee Relief Stamps' under the head 'XIV-A—Stamps—Other non-judicial stamps' in the chalans.
- (6) In case adhesive stamps superscribed with 'refugee relief' are not available, the Officer-in-charge of branch and local depots, keeping stock of India Revenue adhesive stamps shall inscribe the words 'Refugee Relief' on Ten Paise denomination India Revenue stamps available in their depots by rubber seals, locally prepared.

No. 20

Noti. No. ST-II-332/X-1012-1971

Dated 15 November, 1971

Published in U. P. Gazette, Extra., dated 15 November, 1971, pp. 7-12

In exercise of the powers under clause (a) of sub-section (1) of Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904) U. P. Act No. I of 1904), and in supersession of all previous notifications in so far as they relate to the goods specified in Column II of the Schedule to this notification, the Governor is pleased to declare that, with effect from November 15, 1971, the turnover in respect of the goods specified in Column II of the said Schedule shall be liable to tax at the point of sale specified in Column III of the said Schedule at the rate specified against each in Column IV of the said Schedule :

SCHEDULE

"M" stands for sale by the manufacturer in Uttar Pradesh.
 "I" stands for sale by the importer in Uttar Pradesh.

Serial No.	Description of goods	Point at which tax is levied	Rate of tax
I	II	III	IV
1	Agricultural implements, other than implements worked by human or	M or I	3 per cent.

I	II	III	IV
	animal power, including their parts and accessories other than tyres and tubes.		
2	All arms, including rifles, revolvers, pistols, and ammunition for the same but excluding Khukhri, Bhala, Chhura and Talwar.	M or I	10 per cent.
3	All cloks, time-pieces and watches, and parts and accessories thereof other than straps and chains of watches.	M or I	10 per cent.
4	All kinds of lubricants	...	M or I 7 per cent.
5	Atta, Maida, and Suji	...	Sale by Roller Flour Mills including Chakies or by Importer. 2 per cent.
6	Ball point pencils and propelling pencils.	M or I	7 per cent.
7	Bhang, Ganja and Opium	...	Sale by retail vendor. 10 per cent.
8	Cycles, tricycles, rikshaws and perambulators, and parts and accessories thereof, other than tyres and tubes.	M or I	7 per cent.
9	Binoculars, telescopes and opera glasses.	M or I	10 per cent.
10	Bitumen, road tar and their such compounds and products which are ordinarily used for surface-dressing and water-proofing.	M or I	6 per cent.
11	Bones	...	Sale to consumer. 2 per cent.
12	Boot Polish and other wax polishes	...	M or I 6 per cent.
13	Bricks	...	M or I 7 per cent.
14	Butter and Cream (other than that sold in sealed containers).	...	M or I 1 per cent.
15	Buttons	...	M or I 6 per cent.
16	Card-board and straw-board	...	M or I 6 per cent.
17	Carpets	...	M or I 8 per cent.
18	Caustic Soda	...	M or I 3 per cent.
19	Cement :	...	M or I
	(a) If imported from outside U. P.	Sale by stockist appointed by the State Trading Corporation of India to take	7 per cent.

I	II	III	IV
		delivery of imported ce- ment.	
	(b) If manufactured in U. P.	Sale by Govern- ment Cement Factory Churk, or Cement Fac- tory Dalla, Mirzapur.	7 per cent.
20	Cement, other than that covered by Item 19 above, and cement water- proofing compounds.	M or I	7 per cent.
21	Chemicals of all kinds including fuel gases such as Burshane and Indane but excluding Soda Ash and Caustic Soda.	M or I	7 per cent.
22	Cigarette cases and lighters	M or I	10 per cent.
23	Cinematographic equipment includ- ing Cameras, Projectors and Sound- recording and reproducing equip- ments, lenses, films, and parts and accessories required for use there- with.	M or I	10 per cent.
24	Coffee, Cocoa and Chicory	M or I	7 per cent.
25	Corn Flakes, Wheat Flakes and Gus- tard.	M or I	6 per cent.
26	Cosmetics and Toilet requisites includ- ing—		
	(a) hair clips, hair pins, hair curlers, hair-flowers, hair nets and choties, hair oils, hair creams, hair fixers, hair brushes and combs other than horn combs, hair dyes, hair darkners and hair tonics, shampoos and hair-lotions, brillian- tine, pomade and vase- line ;		10 per cent.
	(b) tooth pastes, tooth powders and other dentirces, tooth brushes, tongue cleaners, mouth washes and deo- dorants and missi ;		
	(c) alta, lipsticks, nail polish, surma, maskara, beauty- boxes, nail brush, talcum and other powders for face and skin, powder puffs, snows and creams (facial), toilet sets (with or with- out contents), scent spray,		

I	II	III	IV
	<p>depilatories, blemish-removers, cleansing milk, eye-tax, eau-de-cologne, eye-lash brushes, toilet sponges, solid colognes, lavender-water, washing cream, beauty milk, deodorising packages for bathrooms, complexion rouge, nail-cutters, sanitary towels ;</p> <p>(d) shaving sets (with or without contents), safety razors, shaving blades, shaving brushes, shaving-soaps and creams, shaving alum stones and after-shave lotions and creams.</p>		
27	Cotton Sewing Thread	... Sale to consumer.	2 per cent.
28	Cotton Waste	... M or I	2 per cent.
29	Crocery, Cutlery, China-ware, stone-glazed ware and porcelain ware.	M or I	10 per cent.
30	Dictaphones and other similar apparatus for recording sound, and spare-parts thereof.	M or I	10 per cent.
31	Deys and colours and compositions thereof, including Ingur and Sindoor, both imitation and real.	M or I	6 per cent.
32	All electrical goods, instruments, apparatus, appliances and all such articles the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, fluorescent tubes including their starters, chokes, fixtures, fittings and accessories), electrical earthenware and porcelain, and all other accessories and component parts, whether sold as a whole or in parts, but excluding electrical equipment, plants and their accessories required for generation, distribution transmission of electrical energy and electric motors and parts thereof.	M or I	10 per cent.
33	Electrical equipments, plants and their accessories, required for generation, distribution and transmission	M or I	7 per cent.

I	II	III	IV
	of electric energy, and electric motors and parts thereof.		
34	Fire-wood	... Sales by Forest Deptt. or private owners of forest or by importer.	... 2 per cent.
35	Foam rubber products	... M or I	10 per cent.
36	Fountain Pens	... M or I	7 per cent.
37	Furniture other than iron and steel furniture.	M or I	8 per cent.
38	Gas Lanterns, Petromax and Stoves, and parts and accessories thereof.	M or I	7 per cent.
39	Glass-wares other than hurricane lanterns, chimneys, optical lenses and bottles.	M or I	10 per cent.
40	Gramophones and component part thereof, and records.	M or I	10 per cent.
41	Ground-nut Oil	... M or I	3 per cent.
42	Hard-Board including fibre-sheets, leather board, plywood and decorative laminates.	M or I	6 per cent.
43	Hoses of all kinds—rubber, plastic or canvas.	M or I	6 per cent.
44	Hospital Equipment and apparatus	... M or I	4 per cent.
45	Iron and steel safes and almirahs	... M or I	10 per cent.
46	Iron and Steel furniture other than iron and steel safes and almirahs.	M or I	10 per cent.
47	Ivory goods	... M or I	5 per cent.
48	Jute and Hemps goods	... M or I	3 per cent.
49	Kerosene Oil	... M or I	7 per cent.
50	Khandsari Molasses	... M or I	10 per cent.
51	Khandsari Sugar on which additional excise duty is not leviable under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, or if leviable, it has specifically been exempted from such duty.	M or I	3 per cent.
52	Machinery and spare-parts of machinery, not being such machinery or spare-parts thereof as are taxable under any other item in this Schedule.	M or I	6 per cent.

I	II	III	IV
53	Matches	...	M or I 7 per cent.
54	Mattresses and Pillows made of plastic or mixture thereof.	M or I	10 per cent.
55	Medicines and Pharmaceutical preparations including insecticides and pesticides.	M or I	3 per cent.
56	Milk Powder, condensed milk, Baby milk, Baby foods and all other food stuffs of products, whether used as such or after mixing them with any other food stuffs or beverage, when sold in sealed or tinned containers.	M or I	6 per cent.
57	Mill-made durries and tents	...	M or I 6 per cent.
58	Mill-stores and hardwares excluding steel wires.	M or I	6 per cent.
59	Molasses other than Khandsari Molasses.	M or I	10 per cent.
60	Motor Cycles and Motor cycle combinations, motor scooters and motorettes and tyres and tubes and spare-parts of motor cycle, motor scooters and motorettes.	M or I	10 per cent.
61	Motor tyres and tubes and spare-parts of motor vehicles, not being such parts as are ordinarily also used for purposes other than as parts of motor vehicles, and particles adapted for use as accessories of motor vehicles, motor cars, motor taxi cabs, motor cycles and motor cycle combinations, motor scooters and motorettes, motor omnibuses, motor vans and motor lorries.	M or I	10 per cent.
62	Motor Vehicles, including chassis of motor vehicles and motor bodies built thereon.	Sale to consumer or hire purchase Company financing the purchase by consumer.	10 per cent.
63	Newsprint	...	M or I 6 per cent.
64	Oils of all kinds other than : (i) edible oils manufactured on ghanies by human or animal power, and (ii) perfumed hair oils.	M or I	3 per cent.
65	Ornamented glass bangles (including cut glass bangles).	M or I	7 per cent.

I	II	III	IV
66	Ornaments made of gold or silver with or without any other alloy and ornaments made of gold and silver with or without any other alloy and jewellery.	Sale to consumer	4 per cent.
67	Paints and varnishes and all painter's materials.	M or I	6 per cent.
68	Paper of all kinds including hand-made paper, whether meant for writing, printing, copying, packing or for any other purpose.	M or I	5 per cent.
69	Pearls including cultured pearls, precious and semi-precious stones, both real and artificial.	M or I	6 per cent.
70	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.	M or I	10 per cent.
71	Picnic sets with or without contents ...	Sale by manufacturer, assembler or importer.	10 per cent
72	Pipes of all kinds and their fittings ...	M or I	6 per cent.
73	Plain glass bangles ...	M or I	7 per cent.
74	Plastic buckets, plastic basins, plastic soap cases, plastic plates, and other wares and containers made of plastic.	M or I	7 per cent.
75	Playing cards ...	M or I	6 per cent.
76	Pressure cookers, other than those worked by electricity.	M or I	6 per cent.
77	Pure silk cloth, including silk dhoties, sarces and chaddars, other than those manufactured on handloom.	M or I	6 per cent.
78	Refrigerators and air-conditioning plants and component parts thereof.	M or I	10 per cent.
79	Rubber mattresses and rubber pillows	M or I	10 per cent.
89	Sandal-wood oil	M or I	3 per cent.
81	Sanitary goods and fittings excluding pipes and their fittings.	M or I	8 per cent.
82	Scents and perfumes ...	M or I	10 per cent.
83	Scissors, nut-crackers (sarautas), ordinary knives and churics, razors (ustare), iron made kitchen utensils and appliances, trunks, post office	M or I	3 per cent.

I	II	III	IV
	letter boxes, containers (including buckets, tubes and drums, made of tin or iron or steel, and hairclipping machines.		
84	Sewing machines and spare parts thereof.	M or I	6 per cent.
85	Soap other than washing soaps ...	M or I	7 per cent.
86	Soda ash ...	M or I	3 per cent.
87	Soda water, lemonade and other soft beverages; when sold in sealed or tinned containers.	M or I	6 per cent.
88	Sound transmitting equipment including telephones and loud-speakers and spare-parts thereof.	M or I	10 per cent.
89	Spirits and spirituous liquors of all kinds including rectified spirit, denatured spirit, methyl alcohol and absolute alcohol but excluding country liquor.	M or I	10 per cent.
90	Straps and chain of watches ...	M or I	6 per cent.
91	Sugar products such as batasha, sugar candy, gatta, sugar toys (chini-ke-khilone) and illaichidana.	M or I	3 per cent.
92	Sun goggles, spectacles, frames, sunglasses, optical lenses and attachment.	M or I	6 per cent.
93	Sweetmeat, confectionery, fruits, vegetables, fish, meat and edible preparations thereof, including achar, murabba, jelly, jam, syrups and squashes when sold in sealed or tinned containers.	M or I	6 per cent.
94	Tea ...	M or I	7 per cent.
95	Thermos flasks	M or I	10 per cent.
96	Tiles of all kinds ...	M or I	8 per cent.
97	Wood and timber of all kinds and of all trees, of whatever species, including Ballies and Bamboos, whether growing or cut or sawn, but excluding their products and fire-wood.	Sale by Forest Department or private owner of Forest or by importer.	10 per cent.
98	Type-writers, tabulating machines, calculating machines and duplicating machines and parts thereof.	M or I	10 per cent.

I	II	III	IV
99	Tyres and tubes excluding tyres and tubes of motor-cycles, motor scooters, motorettes and motor vehicles.	M or I	7 per cent.
100	Vanaspati including refined coconut oil.	M or I	7 per cent.
101	Wares made of gold or silver with or without any other alloy and wares made of gold and silver with or without any other alloy.	M or I	6 per cent.
102	Wares made of stainless steel ...	M or I	6 per cent.
103	Washing soaps and other materials used for washing purposes.	M or I	4 per cent.
104	Wireless reception instruments and apparatus, radios and radiograms, electrical valves, accumulators, amplifiers, loudspeakers and spare-parts and accessories thereof.	M or I	10 per cent.
105	Woollen carpet yarn, Rayon yarn, filature-silk yarn, hand-spun silk yarn, staple fibre yarn and Nylon yarn.	M or I	2 per cent.
106	Woollen goods, excluding carpets and hosiery but including knitting wool and ready-made garments made out of woollen cloth.	M or I	6 per cent.
107	X-ray machines and parts and accessories thereof.	M or I	6 per cent.
108	Yarn of all kinds including unspun fibre used in weaving, other than handspun yarn, but excluding cotton yarn, woollen carpet yarn, filature silk yarn, staple fibre yarn and nylon yarn.	M or I	4 per cent.
109	Tractors and parts and accessories thereof other than tyres and tubes.	M or I	5 per cent.
110	Ice	M or I	3 per cent.
111	Rice Polish, Rice Bran and Rice Husk.	M or I	3 per cent.

No. 21

Noti. No. ST-II-333/X-1012-1971

Dated 15 November, 1971,

Published in U. P. Gazette, Extra., dated 15th November, 1971, p. 5.

In exercise of the powers under the second proviso to sub-section (2) of Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948),

and in partial modification of notification No. ST-9377/X-906-(AB-4)-1971, dated October 6, 1971, the Governor is pleased to enhance, with effect from November 15, 1971, the rate of tax in respect of the goods specified in Column 2 of the Schedule to this notification to the rate specified against each in Column 3 of the said Schedule :

SCHEDULE

Serial No.	Description of goods	Rate of tax
1	2	3
1.	Bullion and Specie	1 per cent.
2.	(a) Copper, tin, nickel or zinc or any other alloy containing any of these metals only.	1 per cent.
	(b) Scrap meant for melting and sheets including circles meant for making brasswares and containing only any or all of the aforesaid metals, viz., copper, tin, nickel or zinc.	1 per cent.
3.	Card Board boxes	3½ per cent.
4.	Hosiery made of pure cotton	3½ per cent.
5.	Tapes, niwars and laces	3½ per cent.

No. 22

Noti. No. ST-II-334/X-1012-1971

Dated 15 November, 1971

Published in U. P. Gazette, Extra., dated 15th November, 1971, pp. 5-6

Whereas until its amendment by U. P. Act No. XI of 1969, sub-section (1) of Section 3 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) provided for tax on the turnover of a dealer at a general rate of 2 per cent., and the second proviso thereto empowered the State Government to enhance the rate of tax up to three per cent., and in exercise of the said power, the State Government had declared three per cent. to be the rate applicable to the goods specified in the list annexed to this notification ;

And whereas, by the U. P. Act No. XI of 1969, the said section was so amended that the general rate was enhanced to three per cent. and the provision for enhancement of that rate by the State Government was omitted, and accordingly the notifications issued under the said second proviso became redundant inasmuch as the said goods became subject to the general rate of three per cent. of tax even without any notification in that behalf ;

And whereas the general rate of tax under the corresponding provisions contained in sub-section (2) of Section 3-A has been enhanced to three and a half per cent. by an amendment made in that section by U. P. Ordinance No. 19 of 1971 ;

Now, therefore, the Governor is pleased, with effect from November 15, 1971, to rescind all previous notifications issued under the said second proviso as it then stood so that the turnover in respect of the said goods

shall, by virtue of the provisions of sub-section (2) of the said section 3-A, be liable to tax at all points of sale at the rate of three and a half per cent. specified in that sub-section.

LIST

1. Hosiery of all kinds other than that made of pure cotton.
2. *Tari*.
3. Aluminium Wares.
4. Brasswares.
5. Leather Goods other than Footwear.
6. Products of Bamboo other than furniture.
7. Products of Timber other than furniture.
8. Ready-made garments other than those made out of woollen cloth.
9. Species and condiments including *kali mirch*, *laung* (clove), *illaichi*, *khaskhas* (poppy seed), *khatai dalcini*, *taj patta*, *joz*, *javatri*, *ajwain*, *chiraunji*, *kalawnji*, *zeera*, *sookhi methi*, *sookha soya*, *zafran*, *sonth*, *heeng*, *rai*, *jaifal*, *lal mirch*, *haldi* and *sookha dhaniya*, but excluding salt.
10. Butter and cream when sold in sealed or tinned containers.
11. Chimneys.
12. Sports goods and toys.
13. Ties, Bows, Brassiers, Caps, Hats, Rain-coats, Mosquito nets, Hat covers and Umbrellas.
14. Vanity Bags other than those made of leather.
15. Betel Nuts.
16. Catechu (*Kattha*).
17. Dry Fruits.
18. Foot wear.
19. Rubber goods excluding rubber mattresses, rubber pillows and rubber hoses.
20. Locks and their parts.
21. Sweet-meats and Confectionary other than that sold in sealed or tinned containers.
22. Wares made of any metal or alloy other than brass or aluminium or gold or silver or stainless steel.

No. 23

Noti. No. ST-II-335/X-1012-1971

Dated 15 November, 1971

Published in U. P. Gazette, Extra., dated 15th November, 1971, p. 6

In exercise of the powers under clause (a) of sub-section (1) of Section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor

is pleased to declare that, with effect from November 15, 1971, no tax under the aforesaid Act shall be payable on the turnover in respect of the goods mentioned below :

- (1) Cane goods other than cane furniture.
- (2) Honey.
- (3) Ornaments made purely of Gillat.

No. 24

Noti. No. ST-II-336/X-1012-1971

Dated 15 November, 1971

Published in U. P. Gazette, Extra, dated 15th November, 1971, Pp. 6-7

In exercise of the powers under sub-section (1) of Section 3-D of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased, with effect from November 15, 1971 :

- (i) to rescind all previous notifications in so far as they relate to the goods specified in List I annexed to this notification and the rate of tax thereon.
- (ii) to declare that the turnover of purchases in respect of foodgrains (including cereals and pulses), but excluding *sawan, kodon, mandua, kisar* (or *kisari* or *latri*), *kisari, dal, kakun, manjhari*, (or *onkri*) *juar, kutu* and *Ramdana*, shall be liable to tax under clause (a) of sub-section (1) of Section 3-D at the rate of one per cent. at all points of purchase, and
- (iii) further to declare that the turnover of first purchases in respect of the goods mentioned in List II below shall be liable to tax under clause (b) of sub-section (1) of Section 3-D of the said Act at the rate mentioned against each :

LIST I

1. Foodgrains including cereals and pulses but excluding *sawan, kodon, mandua, kisar* or (*kisari* or *latri*), *kisari dal, kakun manjhri (onkri), juar, kutu, ramdana* and paddy.
2. Bristles.
3. Paddy.
4. *Ghee*.
5. *Gur* including *gur-shakka, jaggery powder, gur-lanta, gur-raskat* and *palmyra-gur*.
6. Jute.
7. Oil seeds.
8. *Rab*,

LIST II

Serial No.	Description of goods	Rate of tax
1	2	3
1. Bristles		1 per cent.
2. <i>Ghee</i>		3 per cent.
3. Gur including <i>gur-shakkar</i> , Jaggery Powder, <i>gur-lauta</i> , <i>gur-raskat</i> and Palmyra <i>gur</i>		5 per cent.
4. Jute		2 per cent.
5. Oil seeds		3 per cent.
6. <i>Rab</i>		5 per cent.

No. 25

Noti. No. ST-II-337/X-1012-1971

Dated 15 November, 1971

Published in U. P. Gazette, Extra., dated 15th November, 1971, p. 7

In exercise of the powers under sub-section (3) of Section 3-D of the U. P. Sales Tax Act 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904) and in supersession of Notification No. ST-7123/X-900 (16)-64, dated October 1, 1964, the Governor is pleased to declare that, with effect from November 15, 1971, no dealer exclusively dealing in foodgrains (including cereals and pulses) shall be liable to tax under the U. P. Sales Tax Act, 1948, if his turnover of purchases of the assessment year does not exceed Rs. 25,000.

No. 26

Not. No. ST-2789/X-902 (8-A)-71

Dated 27 November, 1971

Whereas, it has been brought to the notice of the State Government that the three Industrial Units mentioned in the Schedule below have started the manufacture of goods mentioned in column 3 of the said Schedule with effect from the dates noted against each :

And, whereas, the State Government is of opinion that it is necessary so to do for increasing the production of the said goods manufactured by the said Industrial Units ;

Now, therefore, in exercise of the powers under section 4-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is

pleased to declare that the turnover in respect of the said goods manufactured by the said Industrial Units, shall be exempt from payment of sales tax for a period of three years with effect from the date of publication of this notification in the official *Gazette* :

SCHEDULE

Serial No.	Name of Industrial Unit	Goods manufactured	Date of starting production
I	II	III	IV
1	M/s. Chandan Metals and Electricals, Unnao.	Electric fans	Jan. 15, 1971
2	M/s. Jairamdas Udyog Pvt. Ltd., Ghaziabad.	Spectacle frames	Aug. 16, 1969
3	M/s. Hind Miniature Lamps Pvt. Ltd., Ghaziabad.	Torch Bulbs	June 18, 1970

No. 27

Not. No. ST-II—320/X—902-(84)-69

Dated 29 November, 1971

Whereas, it has been brought to the notice of State Government that Messrs. Drillmac Ltd., Lucknow, have started the manufacture of Drilling Rigs with effect from January 16, 1971 ;

And, whereas, the State Government is of opinion that it is necessary so to do for increasing the production of the said goods manufactured by the said Industrial Unit ;

Now, therefore, in exercise of the powers under section 4-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is pleased to declare that turnover in respect of the said goods manufactured by the said Unit, shall be exempt from payment of sales tax for a period of three years with effect from the date of publication of this notification in the Official Gazette.

No. 28

No. ST—II—858-I/X—1012-71

Dated 13 December, 1971

In the English version of Finance (Sales Tax-II) Department notifications, dated November 15, 1971, Published in the U. P. Gazettes Extraordinary of the same date,—

1. In notification no. ST-II—330/X—,

(a) in rule '1), for the words 'letter' read 'letters' ;

(b) in rule 1(5), for the words 'scale' read 'sale' ;

2. In the Schedule to notification no. ST-332/X—1012-1971,—
- (a) in column 3, against serial no. 5, for the word 'chakies', read 'chakkies' ;
 - (b) in column 2, against serial no. 8,—
 - (i) for the word 'Cicycles', read 'Bicycles' ; and
 - (ii) the words 'and parts' occurring for the second time, may be omitted ;
 - (c) in column 3, against serial no. 19 (a), for the word 'stockist', read 'stockists' ;
 - (d) in column 3, against serial no. 19 (d), between the words 'or' and 'cement', read the word 'Government' ;
 - (e) in column 2, against serial no. 23, for the word 'equipmets', read 'equipments' ;
 - (f) in column 2, against item 25, for the word 'Castard' read 'Custard' ;
 - (g) in column 2, against serial no. 26, for the word 'Consmetics', read 'Cosmetics' and in column 3 the words "M or I" May be inserted ;
 - (h) in column 2, against serial no. 26 (b), for the word 'dentifices', read 'dentifrices' ;
 - (i) in column 2, against serial no. 26 (c), for the words "cleansin milk, eye-tax, cauecologne" read 'cleansing milk, eye-tax, caudecologne' ;
 - (j) in column 2, against item 29, for the words 'porocelain were', read 'porcelain ware' ;
 - (k) in column 2, against item 32,—
 - (i) for the words 'flourescent', 'chockes' and 'procelain', read 'fluorescent', 'chokes' and 'porcelain' respectively, and
 - (ii) between the words 'distribution' and 'transmission', read the word 'or' ;
 - (l) in column 3, against item 34, for the word 'Sales', read 'sale' ;
 - (m) in column 2, against item 39, for the words 'lanTERS chimneys', read the words and comma 'lantern chimneys' ;
 - (n) in column 2, against item 40, for the word 'part', read 'parts' ;
 - (o) in column 2, against item 48, for the word 'Hemps' read 'Hemp' ;
 - (p) in column 2, against item 56, for the words 'foods tuffs of', occurring in the second line, read 'foodstuffs or' and for the words 'foodstuffs' occurring in the third line read 'foodstuff' ;
 - (q) in column 2, against item 60, for the words 'motoretters' and 'motor cycle' read 'motorettes' and 'motor cycles', respectively ;
 - (r) in column 2, against item 61, for the words 'partcles' and 'motor cycle', read 'articles' and 'motor cycle' respectively ;
 - (s) in column 2, against item 75, for the word 'plying' read 'playing' ;

- (i) in column 2, against item 83, for the words 'saratus', 'churics', and 'tubes', read 'saratus', 'Chhurics' and 'tubs' respectively ;
 - (u) in column 2, against item 87, for the word 'lemonadae' read 'lemonade' ;
 - (v) in column 2, against item 89, for the words 'Spritis' and 'Spirituuous liquors', read 'Spirits and Spirituous liquors' and insert a comma after the words 'rectified spirit' ;
 - (w) in column 2, against item 92, for the words, 'fames' and 'attach-ment,' read 'frames and attachments' respectively ;
 - (x) in column 2, against item 93, for the word 'Sweetmeat' read 'Sweetmeats' ;
 - (y) in column 2, against item 99, for the word 'motoretters', read 'motorettes' ;
 - (z) in column 2, against item 104, for the words 'reception' and 'amplifires' read 'reception and amplifiers' respectively ; and
 - (zz) in column 2, against item 108, between the words 'woolen carpet yarn' and 'filature silk yarn' read the words 'rayon yarn' ;
3. In notification no. ST-II-334/X-1012-1971, for the word 'notification', occurring in the second line of the fourth paragraph, read 'notifi-cations' ;
 4. In the preamble of notification no. ST-II-335/X-1012-1971, for the words and figure 'under clause (a) of section 4' read 'under clause (a) of sub-section (i) of section 4' ;
 5. In item 1 of list I in notification no. ST-II-336/X-1012-1971, for the word 'ankri' occuring in brackets in the second line, read 'or ankri'.

No. 29

संख्या 3446/सत्रह-वि-104-1971

Dated 12 जनवरी, 1972

शुद्धि-पत्र

विधायिका विभाग की विज्ञप्ति संख्या 3731/सत्रह-104-71, दिनांक 22 अगस्त, 1971 द्वारा उसी दिनांक के उत्तर प्रदेशीय असाधारण गजट में प्रख्यापित उत्तर प्रदेश विक्री-कर (संशोधन तथा वैधीकरण) अधिनियम, 1971 (उत्तर प्रदेश अधिनियम संख्या 20, 1971) के अंग्रेजी अनुवाद में The First Schedule के अन्तिम मद संख्या 108 के सामने सतम्भ 11 में तीसरी पंक्ति में छपे शब्द और कामा "woolen carpet yarn, rayon yarn" पढ़ा जाए।

No. 30

Noti. No. ST-II-590X-1012(5)-65

Dated 21 January, 1972

Published in U. P. Gazette, Extra., dated 21st January, 1972, p. 1

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-167/X-1012 (5)-65, dated January 22, 1969, the Governor is pleased to declare that, subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from January 22, 1972, by a dealer, on the sale to a dealer, holding a recognition certificate, of raw materials required for use in the manufacture of the goods notified in the aforesaid notification.

No. 31

Noti. No. ST-II-307/X-902 (16)-52

Dated 28 January, 1972,

Published in U. P. Gazette, Part I, dated 19th February, 1972, p. 1022

In exercise of the powers under Section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948, read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased to make the following amendment in Government Notification No. ST-5263/X-902-(16)-52- dated September 13, 1971 :

Amendment

In the aforesaid notification in the proviso to condition (1), for the word and figures "December 31, 1971", the word and figures "March 15, 1972", shall be substituted.

No. 32

Noti. No. ST-II-726/X-900(64)-69

Dated 10 February, 1972

Published in U. P. Gazette, Extra., dated 10th February, 1972, p. 2

In exercise of the powers under clause (a) of sub-section (1) of Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased to make, with effect from February 10, 1972, the following amendments in Government Notification No. ST-II-332/X-1012-1971, dated November 15, 1971 :

Amendments

In the Schedule to the aforesaid notification—

(a) for the existing entries in Column II against serial numbers 82, 99 and 109, the following entries shall respectively be substituted, namely :

"82. Scents and perfumes excluding *agarbattis*, *dhoopbattis*.

99. Tyres and tubes, excluding rubber-rings and tyres and tubes of motor-cycles, motor scooters, motorettes and motor vehicles.

109. Tractors and parts, accessories and attachment thereof, other than tyres and tubes." ;

(b) after serial numbers 89 and 111, the following entries shall respectively be inserted as serial numbers 89-A and 112, namely :

Serial No.	Description of goods	Point at which tax is levied	Rate of tax
I	II	III	IV
89-A	Steel Wires	...	3 per cent.
112	Electronic goods, equipments, apparatus and appliances, and parts and accessories thereof.	...	10 per cent.

2. Accordingly, with effect from the aforesaid date, the turnover in respect of *agarbattis* and *dhoopbattis* and rubber rings shall, by virtue of the provisions of sub-section (2) of the said Section 3-A, be liable to tax at all points of sale at the rate of three and a half per cent. specified in that sub-section.

No. 33

Corrigendum

Noti. No. ST-II-998/X-900(64)-69

Dated 24 February, 1972

In the English version of Finance (Sales Tax-II) Department's Notification No. ST-II-726/X-900(64)-69, dated February 10, 1972 published with Gazette Extraordinary of the same date for the words "*agarbattis dhoopbattis*," against item 82 read the words "*aggarbattis and dhoopbattis*."

No. 34

Noti. No. ST-II-1668/X-900(74)-68

Dated 24 March, 1972

Published in U. P. Gazette, Extra., dated 24th March, 1972, p. 1

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), and in continuation of Notification No. ST-181-902(63)-50, dated February 18, 1969, the Governor is pleased to declare that, subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from February 18, 1972, by a dealer, on the sale to a dealer, holding a recognition certificate, of raw materials required for use in the manufacture of the goods notified in the aforesaid notification.

No. 35

Noti. No. ST-II-1562/X-71-902(63)-71

Dated 12 April, 1972

Published in U. P. Gazette, Extra., dated 12th April, 1972, p. 1

In exercise of the powers under clause (b) of sub-section (1) of Section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is pleased to exempt sales of all taxable goods from the levy of sales-tax when sold by a dealer participating in the "Exhibition on Wheels" organised by the Indian Rail Exhibition, Bombay.

No. 36

Corrigendum

Noti. No. ST-II-2086/X-900(74)-68

Dated 13 April, 1972

In the English version of Finance (Sales Tax-II) Department Notification No. ST-II-1668/X-900(74)-68, dated 24th March, 1972, published in the

U. P. Gazette Extraordinary of the same date for the words and figures "ST-16 10-902(63)-50, dated February 18, 1969" read the words and figures "ST-1-81/X-900(74)-68, dated February 18, 1969."

No. 37

Noti. No. ST-II-2138/X-902(16)-52

Dated 19, April, 1972

Published in U. P. Gazette, Extra., dated 19th April, 1972, p. 1.

In exercise of the powers under Section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), the Governor is pleased to make the following amendment in Government Notification No. ST-5263/X-902(16)-52, dated September 13, 1971, as amended by Notification No. ST-II-307/X-902(16)-52, dated January 28, 1972.

Amendment

In the aforesaid notification, in the proviso to condition (1), for the word and figures "March 15, 1972" the words and figures "April 30, 1972" shall be substituted.

No. 38

Noti. No. ST-II-2143/X-1012(5)-65

Dated 20 April, 1972

Published in U. P. Gazette, Extra., dated 20th April, 1972, p. 1

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), and in continuation of Notification No. ST-2-590/X-1012(2)-65, dated January 21, 1972, the Governor is pleased to declare that subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from April 22, 1972, by a dealer on the sale to a dealer, holding a recognition certificate of raw materials required for use in the manufacture of the goods notified in Notification No. ST-167/X-1012(5)-65, dated January 22, 1969.

No 39

Noti. No. ST-II-517/X-1012-A-71

Dated, 29 April, 1972

Published in U. P. Gazette Extra., dated 29th April, 1972, p. 1.

In exercise of the powers under the first proviso to sub-section (2) of Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), and in partial modification of Notification No. ST-9377/

X-906-(A. B.-4)-1971, dated October 6, 1971, as amended by Notification No. ST-II-333/X-1012-1971, dated November 15, 1971, the Governor is pleased to declare that with effect from May 1, 1972, the turnover in respect of hosiery made of pure cotton shall be liable to tax at all points of sale at the rate of two per cent.

No. 40

Noti. No. ST-II-2420/X-948 (STC)-67

Dated 12 May, 1972

Corrigendum

In the English version of Finance (Sales-tax-II) Department notification No. ST-II-1497/X-948 (STC)-67, dated April 19, 1972, published in the Uttar Pradesh Gazette Extraordinary, dated April 19, 1972, for the words "commencement" appearing in the margin against rule 1(1), read the word "commencement".

No 41

Noti. No. ST-II-3086/X—900 (74)-68

Dated 17 May, 1972

Published in U. P. Gazette, Extra., dated 17th May, 1972, p. 1

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-181/X-900(74)-68, dated February 18, 1969, as amended, vide Notification No. ST-II-1668/X-900(74)-68, dated March 24, 1972, and corrigendum No. ST-II-2086/X—900(74)-68, dated April 13, 1972, the Governor is pleased to declare that subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from May 18, 1972, by a dealer, on the sale of a dealer, holding a recognition certificate of raw materials required for use in the manufacture of the goods notified in the aforesaid notification.

No. 42

Noti. No. ST-II-4120/X-900 (74)-68

Dated 30 June, 1972

Published in U. P. Gazette, Extra., dated 30th June, 1972, p. 1

In exercise of the powers under Section 4-B, of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), and in continuation of Notification No. ST-3655/X-900 (74)-68, dated July 1, 1969, the Government of Uttar Pradesh is pleased to declare that, subject to the conditions, and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from July 1, 1972, by a dealer, on the sale to a dealer

holding a recognition certificate, of raw materials required for use in the manufacture of the goods notified in the aforesaid notification.

No. 43

संख्या एस० टी०-२-४६१८/दस-५०० (३३) ७२

लखनऊ, जुलाई १३, १९७२

शुद्धि-पत्र

उत्तर प्रदेश असाधारण गजट दिनांक १५ जून, १९७२ में प्रकाशित अधिसूचना संख्या एस० टी०-२-१६१६/दस ५०० (३३)-७२, दिनांक १३ जून, १९७२ की चतुर्थ पंक्ति शब्द "प्रवन्ध" के स्थान पर शब्द "सम्बन्ध" पढ़ा जाय।

No. 44

Corrigendum

Noti. No. ST-II-5001/X-900(74)-68

Dated 14 July, 1972

In the English version of Finance (Sales Tax-II) section Notification No. ST-II-4120/X-900(74)-68 dated June 30, 1972 published in the U. P. Gazette Extraordinary of the date for the words and figures '1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-' occurring in the third line, read the words and figures '3655/X-900(74)-68, dated 1st July, 1969 the Governor is pleased to declare'.

No. 45

Noti. No. ST-II-5267/X-1012(5)-65

Dated 21 July, 1972

Published in U. P. Gazette, Extra., dated 21st July, 1972, p. 1

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-II-2143/X-1012(5)-65, dated April 23, 1972, the Governor is pleased to declare that subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from July 22, 1972, by a dealer on the sale to a dealer, holding a recognition certificate of raw materials required for use in the manufacture of the goods notified in Notification No. ST-167/X-1012(5)-65, dated January 22, 1969.

No. 46

Noti. No. ST-II-5851/X-909(74)-68

Dated 18 August, 1972

Published in U. P. Gazette, Extra., dated 18th August, 1972 p. 1

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-II-2086/X-900(74)-68, dated May 17, 1972, the Governor is pleased to declare that, subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from August 18, 1972 by a dealer on the sale to a dealer, holding a recognition certificate of raw materials required for use in the manufacture

of the goods notified in the Notification No. ST-181/X-900(74)-68, dated February 18, 1969.

No. 47

Corrigendum

Noti. No. ST-2-887/X-902(8-B)-71

Dated 18 September, 1972

In the English version of Finance (Audit and Sales-Tax) Department Notification No. ST-3581/X-902(8-B)-71, dated September 27, 1971, published in the U. P. Gazette Extraordinary of date for the words "R. R. Engineering Works" occurring at Serial No. 7 of the Schedule read the words "R. R. Engineering Corporation."

No. 48

Noti. No. ST-II-6203/X-1012-1972

Dated 29 September, 1972

In exercise of the powers under clause (a) of sub-section (1) of section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), the Governor is pleased to make with effect from October 1, 1972, the following amendments in Government Notification No. ST-II-332/X-1012-71, dated November 15, 1971 :

Amendments

In the Schedule to the aforesaid notification,—

- (1) the entries under columns II, III and IV against item 51 shall be deleted ; and
- (2) for the existing entries under columns II, III and IV against items 1, 7, 18, 86 and 89, the following shall be substituted :

I	II	III	IV
1	Agriculture implements, other than implements worked by human or animal power, including their parts and accessories other than tyres and tubes.	M or I	5 per cent
7	Bhang, Ganja and Opium	Sale by retail vendor	12 per cent
18	Caustic Soda	M or I	5 per cent
86	Soda Ash	M or I	5 per cent
89	Spirits and spirituous liquors of all kinds including rectified spirit, denatured spirit, methyl alcohol and absolute alcohol, but excluding country liquor.	M or I	12 per cent

No. 49

Noti. No. ST-II—6204/X-1012-72

Dated 29 September, 1972

In exercise of the powers under sub-section (1) of section 3-D of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is pleased to declare that, with effect from October 1, 1972, the turnover of first purchases in respect of Khandsari, Sugar, on which additional excise duty is not leviable under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, or, if leviable, it has specially been exempted from such duty, shall be liable to tax at the rate of 3 per cent under clause (b) of sub-section (1) of section 3-D of the said Act of 1948.

No. 50

Noti. No. ST-II-6668/X-900 (74)-68

Dated 30 September, 1972

Published in U. P. Gazette, Extra., dated 30th September, 1972, p. 1

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-II-4120/X-900(74)-68, dated June 30, 1972, the Governor is pleased to declare that, subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from October 1, 1972, by a dealer, on the sale to a dealer holding a recognition certificate of raw materials required for use in the manufacture of the goods notified in the Notification No. ST-3655/X-900 (74)-68, dated July 1, 1969.

No. 51

Noti. No. ST-II-7106/X-906 (AB. 3)-1972

Dated 13 October, 1972

Published in U. P. Gazette, Extra., dated 13th October, 1972, p. 1.

In exercise of the powers under sub-section (2) of Section 1 of the Uttar Pradesh Sales Tax (Amendment) Ordinance, 1972 (U. P. Ordinance No. 17 of 1972), the Governor is pleased to appoint October 13, 1972, as the date on which the provisions of Sections 2 to 13 of the said Ordinance shall come into force.

No. 52

Noti. No. ST-II-7179/X (A. B. 3)-72

Dated 13 October, 1972

Published in U. P. Gazette, Extra., dated 13th October, 1972, p. 2

In exercise of the powers under Section 3-AA of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 19'4 (U. P. Act No. I of 1901), and in supersession of all previous notifications in so far as they relate to the goods specified in Column 2 of the Schedule to this notification, the Governor is pleased

to declare that, with effect from October 13, 1972, the turnover in respect of the goods specified in Column 2 of the said Schedule shall be liable to tax at the point of sale specified in Column 3 of the said Schedule at the rate specified against each in Column 4 of the said Schedule :

SCHEDULE

Serial No.	Description of goods	Point at which tax is levied	Rate of tax
1	2	3	4
1.	Coal	Sale to the consumer	3 per cent.
2.	Cotton yarn	Sale to the consumer	2 per cent.
3.	Cotton yarn in cops and cones.	Sale to the consumer	1 per cent.
4.	Dressed hides and skins.	Sale to the consumer	2 per cent.
5.	Iron and steel	Sale to the consumer	3 per cent.
6.	Raw and ginned cotton.	Sale to the consumer	3 per cent.
7.	Raw hides and skins	Sale to the consumer	2 per cent.

No. 53

Noti. No. ST-2-7545/X-1012-72

Dated 13 October, 1972

Corrigendum

In the English version of Finance (Sales Tax-II) section Notification No. ST-II-6203/X-1012-1972, dated September 29, 1972, published in the U. P. Gazette Extraordinary of the same date, for the word 'alcohol' wherever occurring under column II against item 89 in the schedule to the said notification, read the word 'alcohol'.

No. 54

Noti. No. ST-II-7070/X-1012(5)-65

Dated 21 October, 1972

Published in U. P. Gazette, Extra., dated 21st October, 1972, p. 1

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-II-3267/X-1012(5)-65, dated July 21, 1972, the Governor is pleased to declare that subject to the conditions and restrictions specified in the said section no tax shall be payable for a further period up to December 31, 1972, with effect from October 22, 1972, by a dealer on the sale to a dealer, holding a recognition certificate of raw materials required for use in the manufacture of the goods notified in Notification No. ST-II-167/X-1012(5)-65, dated January 22, 1969.

No. 55**Noti. No. ST-II-7713/X-900(74)-68****Dated 17 November, 1972***Published in U. P. Gazette, Extra., dated 17th November, 1972, p. 1*

In exercise of the powers under Section 4-B of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-II-5851/X-900(74)-63, dated August 18, 1972, the Governor is pleased to declare that, subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period from November 18, 1972 to December 31, 1972, by a dealer on the sale to a dealer, holding a recognition certificate of raw materials required for use in the manufacture of the goods notified in the Notification No. ST-II-181/X-900(74) 68, dated February 18, 1969.

No. 56**Noti. No. ST-II-8473/X-902(70)-72****Dated 30 December, 1972**

In exercise of the powers under Section 4-B of U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-II-6688/X-900(74)-63, dated September 30, 1972, No. ST-II-7070/X-1012 (5)-65, dated October 21, 1972 and No. ST-II-7713 X-900(74)-68, dated November 17, 1972, the Governor is pleased to declare that, subject to the condition and restrictions specified in the said section, no tax shall be payable for a further period till March 31, 1973, by a dealer, on a sale to a dealer holding a recognition certificate of raw materials required for use in the manufacture of good mentioned in the attached schedule.

SCHEDULE

1. Oil Expellers and Oil Engines.
2. Power tillers.
3. Polly propylene filaments.
4. Refractories.
5. Storage Batteries.
6. Radio Phonograms and Television Sets.
7. Paints and varnishes.
8. Switch Gears (Electric).
9. Plastic Products.
10. Hospital Equipment and Surgical Instruments, Needles and Syringes.
11. Scientific, Professional, Measuring and Process control Instruments.
12. Tyres and Tubes.
13. Electric Motors of more than 7.5 K. W. Ratings.
14. Chemical including Explosive, nitric acid, sulphuric acid, stable Bleaching Powder.

15. Perfumery.
16. China potteries.
17. Sewing Machines Needles.
18. Transformers.
19. Heavy Pumps of sizes 4" + 4".
20. Electronic equipment.
21. Pumps and compressors
22. Rubber products.

No. 57

Noti, No. ST-II-2719/X-1008(224)-1970

Dated 1st January, 1973

Whereas, the State Government is satisfied that it is necessary so to do in the public interest ;

Now, therefore, in exercise of the powers under sub-section (5) of section 8 of the Central Sales Tax Act 1956 (Act No. 74 of 1956), the Governor is pleased to direct that with effect from January 1, 1973 the tax payable under the said Act by any dealer having his place of business in Uttar Pradesh in respect of sale by him from such place of business of Painting Brushes in the course of inter-state trade or commerce shall be calculated at the rate of three per cent.

No. 58

Noti. No. ST-II-252/X 938(2)-72

Dated 23 February, 1973

Published in U. P. Gazette, Extra., dated 23rd February, 1973, p. 1

In exercise of the powers under the first proviso to sub-section (2) of Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904) and in partial modification of Notification No. ST-9377/X-906 (A B-4)-1971, dated October 6, 1971, as amended by Notification No. ST-II-333/X-1012-1971, dated November 15, 1971, the Governor is pleased to declare that with effect from March 1, 1973, the turnover in respect of Tapes, Niwars and Laces shall be liable to tax at all points of sale at the rate of two per cent.

No. 29

Noti, No. ST-2-669/X-906 (AB-3)-72.

Dated 1st March, 1973

Published in U. P. Gazette, Extra., dated 1st March, 1973, p. 1

In exercise of the powers under sub-section (2) of Section 1 of the Uttar Pradesh Sales Tax (Amendment) Act, 1973 (U. P. Act No. 1 of 1973), the Governor is pleased to appoint March 1, 1973, as the date on which all the provisions of the said Act, other than the provisions referred to in aforesaid sub-section (2) of Section 1 and of Sections 4 and 33, shall come into force,

No. 60

Noti. No. ST-II-1493/X-902 (70)-72

Dated 28 April, 1973

Published in the U. P. Gazette, Extra., dated April 28, 1973

In exercise of the powers under section 4-B of U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-II-8473/X-902(70)-72, dated December 30, 1972, the Governor is pleased to declare that, subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from April 1, 1973 by a dealer, on a sale to a dealer holding a recognition certificate of raw materials required for use in the manufacture of the goods mentioned in the attached schedule.

SCHEDULE

1. Oil Expellers and oil engines.
2. Power tillers.
3. Polly Propylene filaments.
4. Refractories.
5. Storage Batteries.
6. Radio, Phonograms and Television sets.
7. Paints and Varnishes.
8. Switchgears (Electric).
9. Plastic products.
10. Hospital Equipment and surgical instruments, needles and syringes.
11. Scientific, professional, measuring and process control instruments.
12. Tyres and tubes.
13. Electric motors of more than 7.5 K. W. ratings.
14. Chemical including explosives, nitric acid, sulfuric acid, stabe bleaching powder.
15. Perfumery.
16. China potteries.
17. Sewing machines needles.
18. Transformers.
19. Heavy pumps of sizes above 4' x 4'.
20. Pumps and compressors.
21. Rubber Products.
22. Electronic equipment.

No. 61

Noti. No. ST-II-2314/X-900 (107)-72.

Dated 1st May, 1973

Published in U. P. Gazette, Extra., dated 1st May, 1973, p. 2

In exercise of the powers under Section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is pleased in order that no tax under the said Act shall be payable for a period of one year with effect from May 1, 1973, on the turnover of sales of foot-wear by such small-scale foot-wear manufacturers as—

- (1) manufacture foot-wear themselves or with the help of members of their family ;
- (2) do neither engage any paid workers in connection with the manufacture of foot-wear nor have any partner ;
- (3) do not use power at any stage in their manufacturing process ; and
- (4) run a manufacturing unit which is not registered under the Factories Act, 1948.

Subject to the following conditions :

- (1) Every foot-wear manufacturer or, in the case of those manufacturing foot-wear with the help of members of family, every family shall, for the purposes of exemption, be treated as one unit.
- (2) Every foot-wear manufacturing unit seeking to obtain exemption certificate shall submit to the assessing authority concerned an application for exemption within three months of the commencement of the assessment year for which such application is made. The application shall be accompanied by a treasury chalan showing deposit of the exemption fee of rupees one hundred :

Provided that the application in respect of the assessment year 1973-74, accompanied by a treasury chalan showing deposit of the exemption fee, shall be made not later than July 31, 1973.

- (3) Foot-wear manufacturers of the aforesaid category shall be entitled to exemption from Sales-tax under this notification only when they sell their produce to registered dealers, and when in respect of the goods sold they obtain from the registered purchasing dealer a certificate containing full particulars in respect of the goods sold and of the purchaser, and furnish the same to the assessing authority every two months.
- (4) If the assessing authority, after such enquiry as he may deem necessary, is satisfied that the application is in order and the fee has been correctly paid, it shall grant an exemption certificate to the dealer.
- (6) If the assessing authority is not satisfied that the application is in order, it shall reject the same and proceed to assess the dealer to tax according to law.

No. 62

Noti. No. ST-II-2524/X-8(8)-1973

Dated 1st May, 1973

Published in U. P. Gazette, Extra., dated 1st May, 1973, p. 1

In exercise of the powers under sub-section (1) of Section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), the Governor is pleased to make, with effect from the date of publication of this notification in the Gazette, the following amendment in Government Notification No. ST-II-332/X-1012-1971, dated November 15, 1971, as amended by Government Notification No. ST-II-726/X-900(64)-69, dated February 10, 1972 :

Amendment

In the schedule to the aforesaid notification, dated November 15, 1971, serial number 89-A and the entries in Columns II, III and IV against the said serial shall be deleted.

No. 63

Noti. No. ST-II-2525/X-6(8)-1973

Dated, 1st May, 1973

Published in U. P. Gazette, Extra., dated 1st May, 1973, p. 2

In exercise of the powers under Section 3-AA of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904) and in supersession of Government Notification No. ST-II-7179/X-906-(AB-3)-72, dated October 13, 1972, the Governor is pleased to declare that with effect from the date of publication of this notification in the Gazette the turnover in respect of the goods specified in Column 2 of the Schedule to the notification shall be liable to tax at the point of sale to the consumer at the rate specified against each in Column 3 of the said Schedule :

SCHEDULE

Serial No.	Description of goods	Rate of tax
1	2	3
1.	Coal, including coke in all its forms, but excluding charcoal.	3 per cent.
2.	Cotton yarn	... 2 per cent.
3.	Cotton yarn in cops and cones	... 1 per cent.
4.	Dressed hides and skins	... 2 per cent.
5.	Iron and Steel as defined in clause (iv) of Section 14 of the Central Sales Tax Act, 1956 (74 of 1956).	3 per cent.
6.	Cotton as defined in clause (ii) of Section 14 of the Central Sales Tax Act, 1956 (74 of 1956).	3 per cent.
7.	Raw hides and skins	... 2 per cent.

U. P. SALES TAX ACT

No. 64

Noti. No. ST-II-2526/X-6(8)-1973

Dated 1st May, 1973

Published in U. P. Gazette, Extra., dated 1st May, 1973, p. 2.

In exercise of the powers under sub-section (1) of Section 3-D of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. 1 of 1904), and in partial modification of Government Notification No. ST-II-336/X-1012-1971, dated November 15, 1971, the Governor is pleased to order that, with effect from the date of publication of this notification in the Gazette the turnover of first purchases in respect of the goods mentioned in Column 2 of the List below shall be liable to tax under clause (b) of sub-section (1) of the aforesaid Section 3-D at the rate mentioned against each in Column 3 of the said list :

LIST

Serial No.	Description of goods	Rate of tax
1	2	3
1.	Jute and Sunn or Sunnhemp, as defined in clause (v) of Section 14 of the Central Sales Tax Act, 1956 (74 of 1956).	2 per cent.
2.	Oilseeds, as defined in clause (vi) of Section 14 of the Central Sales Tax Act, 1956 (74 of 1956).	3 per cent.

No. 65

Noti. No. ST-II-805/X-900(62)-72

Dated 19 May, 1973

Published in U. P. Gazette Extra., dated 19th May, 1973, p. 1

In exercise of the powers under sub-section (1) of Section 3-D of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), and in partial modification of Government Notification No. ST-II-336/X-1012-1971, dated November 15, 1971, in so far as it relates to the levy of tax on foodgrains, the Governor is pleased to order that with effect from May 19, 1973, the turnover of first purchases in respect of foodgrains (including cereals and pulses), but excluding *Sawan, Kodon, Mandua, Kisar (or kisari or latri), Kisari dal, Kakun, Manjhri (or ankri), Juar, Kutu and Ramdana*, shall be liable to tax, under clause (b) of sub-section (1) of Section 3-D of the said Act, at the rate of four per cent.

No. 66

NOTIFICATION UNDER FOODGRAINS (MOVEMENT CONTROL) ORDER 1958.

Khadya Tatha Rasad (Chawal) Anubhag-5, Noti. No. 2342/XXIX—
Rice-5—4 73

Dated 8 June 1973

Published in U. P. Gazette, Extra., dated 8th June, 1973, p. 2

In exercise of the powers under Clause 4 of the Uttar Pradesh Foodgrains (Movement Control) Order, 1958, the Governor is pleased to

authorise all Sales Tax Officers/Assistant Sales Tax Officers Incharge of Checkposts established under Section 28 of the U. P. Sales Tax, 1948, to perform within their respective jurisdictions the following acts for the purpose of securing compliance with the aforesaid Order or to satisfying themselves that the Order has been complied with—

- (i) stop and search or authorise any person to stop and search any person, boat, motor or any vehicle or receptacle used or intended to be used for the export of any foodgrain ;
- (ii) enter and search and authorise any person to enter and search any place ; and
- (iii) seize or authorise the seizure of any article in respect of which he suspects that any provision of this Order has been, is being or is about to be contravened, along with the packages, covering or receptacles in which such articles are found or the animals, vehicles, vessels, boats or conveyances used in carrying such articles and thereafter take or authorise the taking of all measures necessary for securing the production of the packages, coverings, receptacles, animals, vehicles, vessels, boats or conveyances so seized, in a court and for their safe custody pending such production.

No. 67

Noti. No. ST-II-274/X—900 (119)-72

Dated 12 June, 1973

Published in U. P. Gazette, Extra., dated 12th 1973. p. 1

In exercise of the powers under clause (a) of sub-section (1) of Section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is pleased to order that no tax under the said Act shall be levied on the sale of commemorative badges issued in connection with Twenty-fifth Independence Jayanti by the Publication Division, Ministry of Information and Broadcasting, Government of India, New Delhi.

No. 68

Noti. No. ST-II-3844/X—902(70)-72

Dated 4 July, 1973

Published in U. P. Gazette, Extra., dated 4th July, 1973, p. 2

In exercise of the powers under Section 4-B of U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948) and in continuation of Notification No. ST-II-1493/X—902(70)-72, dated April 28, 1973 the Governor is pleased to declare that subject to the conditions and restrictions specified in the said section, no tax shall be payable for a further period of three months with effect from July 1, 1973 by a dealer, on a sale to a dealer holding a recognition certificate of raw materials required for use in the manufacture of the goods mentioned in the attached schedule :

SCHEDULE

1. Oil Expellers and oil engines.
2. Power tillers.
3. Polly propylene filaments.

4. Refractories.
5. Storage Batteries.
6. Radio, Phonograms and Television sets.
7. Paints and Varnishes.
8. Switchgears (Electric).
9. Plastic products.
10. Hospital Equipment and surgical instruments, needles and syringes.
11. Scientific, professional, measuring and process control instruments.
12. Tyres and tubes.
13. Electric motors of more than 7.5 K. W. ratings.
14. Chemicals including explosives, nitric acid, sulphuric acid, stable bleaching powder.
15. Perfumery.
16. China potteries.
17. Sewing machines needles.
18. Transformers.
19. Heavy pumps of sizes about 4" x 4".
20. Pumps and compressors.
21. Rubber Products.
22. Electronic equipment.

No. 69

Noti. No. ST-II-3364/X—900(62)-72

Dated 16 July, 1973

Published in U. P. Gazette, Extra., dated 16th July, 1973, pp. 1-2

In exercise of the powers under sub-section (1) of Section 3-D of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with Section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No I of 1904), the Governor is pleased to make, with effect from the date of publication of this notification in the Gazette, the following amendment in Notification No. ST-II-805/X—900(62)-72, dated May 19, 1973 :

Amendment

For the words "Kutu and Rmdana" occurring in eighth line of the aforesaid notification between the words "Juar" and "shall be liable to Tax", the words and comma "Kutu, Ramdana and paddy" shall be substituted.

The Governor is pleased to order the publication of the following English translation of Notification No. ST-II-3364-A/X—900(62)-72, dated July 16, 1973 :

In exercise of the powers under clause (a) of sub-section (1) of Section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is pleased to exempt, with effect from the date of publication of this notification in the Gazette, paddy from payment of tax under the said Act.

No. 70

Noti. No. ST-II-6621/X-1012-1972

Dated 1st December, 1973

In exercise of the powers under sub-section (2) of section 1 of the Uttar Pradesh Sales Tax (Amendment) Act, 1973 (U. P. Act No. I of 1973), the Governor is pleased to appoint December 1, 1973, as the date on which the provisions of sections 4 and 33 of the said Act shall come into force.

No. 71

Noti. No. ST-II-6622/X-1012-1972

Dated 1st December, 1973

In exercise of the powers under clause (b) of sub-section (1) of section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased to make, with effect from December 1, 1973, the following amendment in Government Notification No. ST-II-332/X-1012-1971, dated November 15, 1971 :

Amendment

"In the Schedule to the said notification, the entries in Columns II to IV against serial numbers 44, 57 and 72 shall be *omitted*."

No. 72

Noti. No. ST-II-6623/X-1012-1972

Dated 1st December, 1973

In exercise of the powers under section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act no. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act no. I of 1904) and in supersession of the Government Notification No. ST-3502/X, dated May 10, 1956, the Governor is pleased to order that, with effect from December 1, 1973, no tax under the said Act no. XV of 1948 shall be payable on the turnover in respect of—

- (i) books and magazines, and
- (ii) exercise books, if made from paper purchased within Uttar Pradesh, provided proof thereof is furnished by the dealer to the satisfaction of the assessing authority.

No. 73

Noit. No. ST-II-6624/X-1012-1972

Dated 1st December, 1973

In exercise of the powers under the first proviso to sub-section (2-A) of section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act no. XV of 1948),

the Governor is pleased to order that, with effect from December 1, 1973, the turnover in respect of the goods mentioned in Column II of the List below shall be liable to tax at the point of sale by the manufacturer or importer thereof at the reduced rate specified against each in Column III of the said List :

LIST

Serial no.	Description of goods	Rate of tax
I	II	III
1	Polyester Staple fibre	2 per cent
2	Naptha	5 per cent
3	Cheese, when sold otherwise than in sealed or tinned containers.	1 per cent
4	Exercise books, other than those referred to in Notification No. ST-II-6623/X-1012-1972, dated December 1, 1973.	5 per cent

No. 74

Noti. No. ST-II-6625/X-1012-1972

Dated 1st December, 1973

In exercise of the powers under section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act no. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act no. I of 1904), the Governor is pleased to make, with effect from December 1, 1973, the following amendments in Government Notification No. ST-911/X, dated March 31, 1956, as amended from time to time :

Amendments

In List II of the said notification,—

(a) For the existing entries against Items 10 and 12 the following entries shall respectively be *substituted*—

"10. milk and milk products but excluding (1) products sold in sealed containers, (2) sweet-meats, (3) ghce and (4) butter, cream and cheese.

12. Marble goods, but not including marble chips."

(b) the entry against Item 28, relating to mathematical or survey instruments, etc., shall be *omitted*.

No. 75

Noti. No. ST-2-6626/X-1012-1972

Dated 1st December, 1973

In exercise of the powers under clause (b) of sub-section (1) of section 3-A of the U. P. Sales Tax Act, 1948 (Uttar Pradesh Act no. XV of 1948), the Governor is pleased to order that, with effect from December 1, 1973

the entries in Columns II and III against serial numbers 44, 51, 57, 72 and 89-A of the First Schedule to the said Act, as reproduced in the List below, shall be omitted :

LIST

Serial no.	Description of goods	Point at which tax is levied
I	II	III
44	Hospitals equipment and apparatus	... M or I
51	Khandsari, sugar on which additional excise duty is not leviable under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 or if leviable, it has specifically been exempted from such duty.	M or I
57	Tents of all kinds and mill made and power-loom durries.	... M or I
72	Pipes of all kinds and their fittings	... M or I
89-A	Iron or steel wires	... M or I

No. 76

Noti. No. ST-II-6627/X-1012-1972

Dated 1st December 1973

In exercise of the powers under clause (a) of sub-section (1) of section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act no. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act no. I of 1904) the Governor is pleased to make with effect from December 1, 1973, the following amendments in Government Notification No. ST-332/X-1012-71, dated November 15, 1971, as amended from time to time—

Amendments

In the Schedule to the aforesaid notification—

(a) for the existing entries in Columns II, III and IV against serial numbers 2, 7, 10, 12, 13, 15, 16, 17, 19, 20, 25, 30, 31, 35, 40, 42, 43, 52, 53, 54, 56, 53, 60, 62, 63, 67, 69, 75, 76, 78, 79, 84, 87, 90, 92, 93, 98, 101, 102, 106 and 107, the following entries shall be substituted :

Serial no.	Description of goods	Point at which tax is levied	Rate of tax
I	II	III	IV
2	All arms, including rifles, revolvers, pistols, parts and accessories thereof and ammunition for the same, but excluding <i>khukhri</i> , <i>bhala</i> , <i>chhura</i> and <i>talwar</i> .	M or I	10 per cent
7	Bhang, ganja, opium and charas	... Sale to consumer.	12 per cent

I	II	III	IV
10	Bitumen, road tar and their such compounds and products which are ordinarily used for surface dressing and water proofing.	M or I	7 per cent
12	Polishes of all kinds	M or I	7 per cent
13	Bricks, fire-bricks, brick-bats and brick-ballast	M or I	7 per cent
15	Buttons ...	M or I	7 per cent
16	Card-board and straw-board ...	M or I	7 per cent
17	Carpets of all kinds, except cotton and	M or I	8 per cent
19	Cement—		
	(a) if imported from outside U. P. ...	Sale by stockists appointed by the State Trading Corporation of India to take delivery of imported cement.	7 per cent
	(b) if manufactured in U. P.	Sale by manufacturer.	7 per cent
20	Cement, other than that covered by Item 19 above, but including white cement high alumina cement, cement sheets (plain or corrugated), cement <i>jallies</i> and cement water proofing compounds.	M or I	7 per cent
25	Corn flakes, wheat flakes and custard	M or I	7 per cent
30	Dictaphones, tape-recorders and other similar apparatus for recording sound and tapes, parts and accessories thereof.	M or I	10 per cent
31	Dyes and colours and compositions thereof, including <i>Ingur</i> and <i>Sindoor</i> both imitation and real.	M or I	7 per cent
35	Foam rubber products, rubberised coir and fibre-foam products.	M or I	10 per cent
40	Gramophones, record-players, record-changers, parts and accessories thereof and gramophone records and gramophone needles.	M or I	10 per cent
42	Hard-board including fibre-sheets, leather-board, plywood and decorative laminates.	M or I	7 per cent

I	II	III	IV
43	Hoses of all kinds—rubber plastic or canvas	M or I	7 per cent
52	Machinery and spare parts of machinery, not being such machinery, or spare parts thereof—as are taxable under any other item in this Schedule.	M or I	7 per cent
53	Matches, empty match-boxes, match-splints and match veneers,	M or I	7 per cent
54	Mattresses, cushions and pillows made of plastic or mixture thereof.	M or I	10 per cent
56	Milk powder, condensed milk, baby milk, baby foods and all other food-stuffs or products, whether used as such or after mixing them with any other foodstuff or beverage, when sold in sealed or tinned containers.	M or I	7 per cent
58	Mill stores and hardwares excluding iron or steel wires, but including iron or steel goods not covered by any other item in this Schedule or by any notification issued under any other provision of this Act.	M or I	7 per cent
60	Motor cycles and motor cycle combinations, motor-scooters and motorettes and tyres and tubes and parts and accessories of motor cycles, motor-cycle combinations, motor-scooters and motorettes.	M or I	10 per cent
62	Motor vehicles including chassis of motor vehicles and motor bodies of all shapes or designs, including motor-caravans and tankers, whether built on chassis or separately.	Sale to consumer 10 per cent or hire purchase company financing the purchase by the consumer.	
63	Newsprint ...	M or I	7 per cent
67	Paints and varnishes and all materials used in painting or varnishing, other than those covered by any other item in this Schedule.	M or I	7 per cent
69	Pearls including cultured pearls, precious and semiprecious stones, both real and artificial.	M or I	7 per cent
75	Playing cards ...	M or I	7 per cent
76	Pressure cookers, other than those worked by electricity.	M or I	7 per cent

I	II	III	IV
77	Pure silk cloth, including silk <i>dhoties</i> , <i>sarees</i> and <i>chaddars</i> , other than those manufactured on handloom.	M or I	7 per cent
78	Refrigerators, air-conditioning plants, water-coolers, room-coolers and parts and accessories thereof and refrigeration materials including polystren foam.	M or I	10 per cent
79	Rubber mattress, rubber cushions and rubber pillows ...	M or I	10 per cent
84	Sewing machines and parts and accessories thereof ...	M or I	7 per cent
87	Soda water, lemonade and other soft beverages, when sold in sealed or tinned containers.	M or I	7 per cent
90	Straps and chains of watches ...	M or I	7 per cent
92	Sun-goggles, spectacles, frames, sun-glasses, optical lenses and attachments.	M or I	7 per cent
93	Sweet-meats, confectionery, fruits, vegetables, fish, meat and edible preparations thereof, including <i>achar</i> , <i>murabba</i> , jelly, jam, syrups and squashes, when sold in sealed or tinned containers.	M or I	7 per cent
98	Typewriters, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof including ribbons.	M or I	10 per cent
101	Articles made of gold or silver with or without any other alloy and articles made of gold and silver with or without any other alloy.	M or I	6 per cent
102	Articles made of stainless steel ...	M or I	7 per cent
106	Woollen goods, excluding carpets and hosiery, but including knitting wool and ready-made garments made out of woollen cloth.	M or I	7 per cent
107	X-ray machines and parts and accessories thereof.	M or I	7 per cent
(b) after serial number 112 the following entries shall be inserted, namely—			
113	Beltings of all kinds ...	M or I	7 per cent

I	II	III	IV
114	Bulldozers, cranes and other vehicles or machines and parts and accessories thereof, other than tyres and tubes, not included in any other item of this Schedule.	M or I	7 per cent.
115	Cotton carpets, including pile <i>durries</i>	M or I	5 per cent.
116	Tendu leaves	... Sale by the State Government, Gaon Sabha or other local authority or their agents.	7 per cent.
117	Weights and measures made of any metal or alloy.	M or I	7 per cent.
118	Welding rods and welding electrodes	M or I	7 per cent.

No. 77

No. ST-II-6628/X—1012-1972

Dated 1st December, 1973

In exercise of the powers under sub-section (2) of section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act no. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act no. I of 1904) and in supersession of all previous notifications in so far as they relate to the goods mentioned in Column II of the Schedule to this notification, the Governor is pleased to order that, with effect from December 1, 1973, the turnover in respect of the said goods shall be liable to tax at all points of sale at the rate specified against each in Column III of the said Schedule.

SCHEDULE

Serial no.	Description of goods	Rate of tax
I	II	III
1	Bullion and specie	... 1 per cent.
2	Copper, tin, zinc, nickel or alloy or scraps containing any of these metals only, including sheets and circles used in the manufacture of brasswares.	... 1 per cent.
3	Cooked food	... 2 per cent.
4	Hosiery made of pure cotton	... 2 per cent.
5	Tapes, <i>niwar</i> and laces	... 2 per cent.

I	II	III
6	All kinds of minerals and ores, metals and alloys except copper, tin, zinc, nickel or alloy of these metals only.	3½ per cent.
7	Locks of all kinds, their keys and parts ...	3½ per cent.
8	Imitation ornaments and bangles, except those covered by any other notification issued under the Act.	3½ per cent.
9	Hurricane lanterns and lamps, including their parts.	3½ per cent.
10	Glass bottles or phials, hurricane lantern or lamp chimneys, block glass and broken glass.	3½ per cent.
11	Old, discarded or obsolete machinery, stores or vehicles including waste products except cinder and coal ash.	3½ per cent.
12	Paraffin wax and candles ...	3½ per cent.
13	Cardboard boxes ...	3½ per cent.
14	Products of bamboos, timber or wood, except those covered by any other notification issued under the Act.	3½ per cent.
15	Old newspaper <i>raddi</i> including paper bags, paper buntings, paper flags, posters and banners.	3½ per cent.
16	Sweetmeats, <i>namkin</i> , confectionery, <i>rewari</i> , <i>gajak</i> , biscuits, bread, cakes, pastries, buns, jams, jellies, <i>murabbas</i> , <i>gulkand</i> , <i>churan</i> , <i>chatni</i> and <i>achar</i> , when sold loose or unpacked.	3½ per cent.
17	Hot and cold drinks, ice cream, <i>kulfi</i> , milkshake, <i>lassi</i> , beverages, squashes or <i>sharbat</i> , when served to customers.	3½ per cent.
18	<i>Sewaiyan</i> , <i>bari</i> , <i>mungauri</i> , <i>papar</i> and <i>kachri</i> ...	3½ per cent.
19	Kitchen gadgets except those included in any other notification issued under the Act.	3½ per cent.
20	Prepared <i>pan</i> ...	3½ per cent.
21	<i>Pan masala</i> and scented, sweetened or <i>chikni Supari</i> .	3½ per cent.
22	Species, dry fruits and condiments, including <i>saunf</i> , <i>supari</i> , <i>illaichi</i> , seenk, gum, <i>hsong</i> , <i>catochu</i> , <i>zeera</i> , <i>kala zeera</i> , <i>ajwain</i> , <i>jor</i> , <i>javitri</i> , <i>jaisfal</i> , <i>kala namak</i> , <i>dalchini</i> , <i>trjpatta</i> , <i>haldi</i> , <i>dhania</i> , <i>kalimirsch</i> , <i>mirsch</i> , <i>laung</i> , <i>amchur</i> , but excluding salt.	3½ per cent.
23	Goods for indoor or outdoor games or sports, toys swings, <i>jholla</i> , medals, cups, trophies and badges.	3½ per cent.
24	Sewing, embroidery or knitting materials except those included in any other notification issued under the Act.	3½ per cent.

I	II	III
25	Raw wool	... 3½ per cent.
26	<i>Kalabattu, gota, lachka, thappa, salma, sitara, gokhru</i> , including their cutting, wastes or garlands and garlands of <i>zari</i> .	3½ per cent.
27	Saw dust and charcoal	... 3½ per cent.
28	<i>Ramraj, goru, surkhi</i> , sand, <i>bajari, moram</i> , marble chips, <i>gitti, kankar</i> , stone ballasts, lime-stone and stone articles except glazed stone wares.	3½ per cent.
29	Flowers, flower seeds, seedlings, plants and seeds of <i>kakri, khira, kharbooza</i> or <i>tarbooz</i> .	3½ per cent.
30	<i>Agarbatti</i> and <i>dhoopbatti</i>	... 3½ per cent.
31	Shoe lasts, buckles and laces	... 3½ per cent.
32	Footwear of all kinds	... 3½ per cent.
33	Hosiery of all kinds other than pure cotton hosiery.	3½ per cent.
34	All kinds of ready-made garments (except woollen garments) including tie, bows, mosquito nets, <i>razais</i> , pillow covers and <i>lihafs</i> .	3½ per cent.
35	Umbrellas	... 3½ per cent.
36	Hats and caps	... 3½ per cent.
37	Cotton rugs and ready-made <i>razais, lihafs, gaddas</i> , cushions or pillows filled with cotton.	3½ per cent.
38	Camphor	... 3½ per cent.
39	Wares made of any metal or alloy other than gold or Silver or stainless Steel or Aluminium.	3½ per cent.

No. 78

No. ST-II-6629/X—1012-1972

Dated 1st December, 1973

In exercise of the powers under sub-section (1) of section 3-D of the U. P. Sales Tax Act, 1948 (U. P. Act no. XV of 1948), the Governor is pleased to declare that, with effect from December 1, 1973, the turnover of first purchases in respect of resin shall be liable to tax at the rate of seven per cent.

No. 79

No. ST-II-6630/X—1012-1972

Dated 1st December, 1973

Whereas, the State Government is satisfied that it is necessary so to do in the public interest :

Now therefore, in exercise of the powers under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Act no. 74 of 1956), the Governor is pleased to direct that with effect from December 1, 1973, the tax payable under the said Act by any dealer having his place of business in Uttar Pradesh in respect of the sale by him from such place of business of Polyester Staple Fibre in the course of inter-State trade or commerce shall be calculated at the rate of one and a half per cent.

No. 80

Noti. No. ST-II-6510/X—900(90)-72

Dated 29th March, 1974

Whereas, the State Government is of the opinion that it is necessary so to do with a view to preventing evasion of tax and other dues able under the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), in respect of the sale of goods within the State after their import into the State ;

Now, therefore, in exercise of the powers under section 28 of the said Act the Governor is pleased to direct the establishment with effect from April 15, 1974 of check posts and barriers at the places specified in the table below :

TABLE

Sl. no.	Name of the district	Name of the road	Name of the village/town or city near which check post will be established	Name of the nearest city and distance of check post therefrom
1	2	3	4	5
1	Muzaffarnagar	Sonepat—Kairana—Muzaffarnagar Road.	Kairana ...	Between 1 to 2 Km. from Kairana.
2	Saharanpur	Ambala—Jumnanagar—Saharanpur Road.	Sarsawan	Between 15 to 1 Km from Saharanpur.
3	Meerut ...	Delhi—Ghaziabad Road (G. T. Road).	Ghaziabad	Between 4 to 5 Kms. from Ghaziabad.
4	Meerut ...	Delhi—Loni—Saharanpur Road.	Loni ...	Between 21 to 22 Kms. from Baghat.
5	Varanasi...	Sahasram—Varanasi Road (G. T. Road).	Naubatpur	Between 44 to 46 Kms. from Varanasi.
6	Mirzapur	Kanyakumari—Rewa—Mirzapur Road (National Highways No. 7).	Drummondganj.	Between 57 to 58 Kms. from Mirzapur.
7	Allahabad	Rewa—Allahabad Road	Chaukhata	Between 45 to 46 Kms. from Allahabad.
8	Jhansi ...	Sheopuri—Jhansi Road (National Highways)	Raksa ...	Between 11 to 13 Kms. from Jhansi.
9	Jhansi ...	Gwalior—Jhansi Road	Ambavoy...	Between 15 to 16 Kms. from Jhansi.

1	2	3	4	5
10	Mathura	Delhi—Kosikalan—Agra Road.	Kothbam...	Between 8 to 10 Kms. from Kosi.
11	Mathura	Bharatpur—Mathura—Agra Road.	Magorra ...	Between 19 to 21 Kms. from Mathura.
12	Agra	... Bharatpur—Achnera—Agra Road.	Achnera ...	Between 32 to 33 Kms. from Agra.
13	Agra	... Dholpur—Saiyan—Agra Road.	Saiyan ...	Between 28 to 29 Kms. from Agra.
14	Agra	... Bharatpur—Fatehpur-Sikri—Agra Road.	Sikri ...	Between 34 to 36 Kms. from Agra.
15	Agra	... Dholpur—Shamsabad—Agra Road.	Muzaffarpur	Between 23 to 24 Kms. from Agra.

No. 81

Noti.No. ST-II-3983/X—900(112)-72

Dated 29th March, 1974

In exercise of the powers under clause (a) sub-section (1) of section 28-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), the Governor is pleased to declare that, with effect from April 15, 1974, no person shall transport or otherwise bring, within the territory of Uttar Pradesh, any of the goods mentioned in the list below in excess of the quantity or value (as the case may be), noted against each, except after delivering copies of the declaration or certificate and other documents to the officer-in-charge of the nearest checkpoint, as required by sub-section (2) of section 28-A of the aforesaid Act and the rules made thereunder :

LIST

Sl. no.	Description of goods	Quantity Value /
1	2	3
		Kg.
1	Foodgrains, cereals, pulses, soyabean, and all products thereof, other than those exempted under section 4.	20
2	All raw materials, including oil seeds, used for extracting oils of any kinds.	20

1	2	3
		Rs.
3	Oils of all kinds including refined oils, mineral oils, Vanaspati and Crude oil. ...	50
4	Lubricants and all products of petroleum, including naptha, wax, paraffin, candles, bitmen, road tar and Kerosene oil but excluding motor spirit and diesel oil ...	50
5	Coal, in all its forms including cinder, fuel wood, <i>kachra</i> and coal ash ...	50
6	Gas or oil used as fuel or for burning ...	50
7	Bones, ivory, bristles and horns ...	50
8	Hides, skins and tanned leather including all products or goods thereof ...	50
9	Polishes of all kinds ...	50
10	Jute, hemp, <i>Sumi</i> hemp and all their products ...	50
11	All kinds of goods, of any shape or design, of any metal or alloy whether used as a raw material or as a finished or semi-finished product, including all metals, scrap, alloys or dusts thereof ...	50
12	Paints and varnishes of all kinds including all articles used or connected with Painting or Varnishing ...	50
13	All kinds of goods, of any shape or design, of wood or timber ...	50
14	Wood and timber of all trees or plants of all sizes sawn or cut, including ballis, bamboos, leaves, bark, cane and all products of wood, timber, straws, cane or bamboos, and saw dust ...	50
15	Cosmetics and toilet requisites of all kinds including Vanity bag, toilet soaps, <i>kajal</i> , <i>surma</i> and <i>surmadani</i> and goods needed for cleaning or beautifying teeth, mouth, face, body, hair or the like ...	50
16	Scents and perfumes, including scented water, <i>dhoop batti</i> and <i>Agarbati</i> ...	50
17	Soaps, deodorants, detergents and washing materials of all kinds ...	50
18	All kinds of crockery, cutlery, china-ware, tableware, glazed or stone-ware or porcelain-ware and glassware including thermos flasks, water bottles and picnic sets ...	50
19	Bangles of all kinds and Glass tubes ...	50
20	Glass rods or glass sheets ...	50
21	Electrical equipments, apparatus, appliances, instruments and machines and parts and accessories thereof including all materials required for use therewith or for installation thereof ...	50

1	2	3
		Rs.
22	Electrical goods and fittings of all kinds and all materials connected therewith	50
23	Welding rods and welding electrodes	50
24	Bicycles, tricycles, rickshaw and perambulators, including their parts, accessories, tyres and tubes	60
25	Motor vehicles, motorcycles, motor scooters, mopeds, autocycles, motorettes, motor cycles combinations, motor bodies and motor chassis including their parts, accessories and attachments, tyres and tubes	50
26	Agricultural machineries, tractors and implements, of all kinds including their parts, accessories, attachments, tyres and tubes, other than those exempt under section 4	50
27	All kinds of machines and machinery whether worked by hand, animal or power and water pumps of all kinds including parts, accessories and attachments thereof, except those included in any other item in this list	50
28	Millstores, hardwares, millstones, beltings and hoses of all kinds	50
29	Pipes of all kinds and their fittings	50
30	All kinds of sanitary goods and sanitary fittings	50
31	All kinds of musical instruments, gramophones, tape recorders, record-players, record-changers, including their parts, accessories, needles, records, cassettes and tapes	50
32	Wireless transmission and reception instruments and equipments and television sets, including parts and accessories thereof	50
33	Sound recording, transmitting or reproducing equipments including parts and accessories thereof	50
34	Cameras of all kinds including Cinematographic cameras and enlargers, and parts, accessories and attachments thereof	50
35	Frames, albums, corners, photographs and all other goods used in or connected photography or in making negatives or prints, photostats, building or site-plan or printings thereof	50
36	Refrigerators, air conditioning plants and cooler including their parts and accessories and refrigeration materials of all kinds	50
37	Spectacles, goggles and sun glasses including optical lenses, frames, attachments and cases thereof	50

1	2	3
		Rs.
38	Binoculars, field glasses, opera glasses and optical instruments of all kinds, including parts and accessories thereof ...	50
39	Typewriting, tabulating, calculating, duplicating and printing machines of all kinds, including their parts, accessories, types, blocks and all materials and goods used in printing, duplicating, calculating or tabulating ...	50
40	All kinds of watches, clocks, and time-pieces, including parts and accessories thereof ...	50
41	All machines, and machinery required or used in construction, white washing, decoration painting or repair of buildings, building roads or bridges including surface dressing or water proofing materials ...	50
42	Rolling shutters, doors including collapsible or flexible doors, windows and locks of all kinds and parts thereof ...	50
43	All kinds of chemicals, medicines and pharmaceutical preparations, including pesticides, germicides, insecticides, and fungicides ...	50
44	Dyes, colours and compositions thereof including Sindoor and Ingur ...	50
45	All goods of plastic, bakelite, rubber, synthetic rubber, rubberised coir or foam rubber including mattresses, cushions, sheets, gaddas, razais, pillows, libafs and all other products thereof ...	50
46	All raw materials used in the manufacture of plastic bakelite rubber, synthetic rubber, rubberised coir, or foam rubber ...	50
47	Newsprint and paper including <i>radli</i> and old news papers ...	50
48	Board, hard board, straw board, Card board, leather board, fibre sheets, plywood, and decorative laminates including their wastes and cuttings and products thereof ...	50
49	Matches, empty match boxes, match splints, match veneers and fire-works ...	50
50	All kinds of arms and firearms, including heir parts, cases, covers, accessories and ammunitions thereof ...	50
51	All kinds of yarn raw wool and thread and all other materials and articles used or required in sewing, stitching, embroidery or knitting ...	50
52	Kalabattu, gota, salma, Sitara, lachka, thappa, gokhru and garlands made of <i>zari</i> or <i>gota</i> including their waste or pieces ...	50
53	All goods of Kirana and parchuni including spices, condiments, dry fruits, catechu, pan masala, supari of all kinds, ilachi, saunf, seen, heeng and camphor ...	50
54	All kinds of cotton, silken or woollen goods, including cotton, woollen or silk waste, garments of all kinds hosiery, ties, tie-pins, bows, brassiers and caps ...	50
55	Canvas goods, including rain coats, rain covers of all sizes or designs and umbrellas ...	50

1	2	3
		Rs.
56	Hot, cold or soft drinks including beverages, ice-creams and kulfi	50
57	Tea, coffee, cocoa, chicory, cornflakes, wheat flakes, custard, milk powder, or condensed milk, baby food and cheese (whether loose, packed, sealed or tinned)	50
58	Instruments, appliances, apparatus, equipments, and all other goods needed in laboratories, educational institutions and hospitals, including hearing aids and artificial limbs	50
59	All materials, equipments and goods meant for indoor or outdoor sports or entertainments, including cups, medals, trophies, and badges	50
60	All articles of stationery including diaries, calendars, fountain pens, ball pointer propelling pencils, educational aids, maps, charts, globes and parts thereof	50
61	Deshi Ghce, butter and cream	50
62	Sweetmeat, namkin, biscuits, confectionery, jam, jelly, morabba, sewainya, bari, kachari, papar, mungauri and other edibles and catables (whether packed, loose, sealed or tinned)	50
63	All kinds of tents, kanat and shamiana	50
64	Durries, pile durries and carpets	50
65	Tapes, niwar and laces	50
66	Real, artificial or imitation ornaments and Jewellery of all kinds, including pearls, stones, precious or semi-precious bullion and specie	50
67	Gas or hurricane lanterns, lamps, petromax, stoves, pressure cookers, hot plates, gas ovens and parts and accessories thereof	50
68	Khandsari sugar (on which additional excise duty has not been paid) molasses, rab and gur of all kinds and all products of gur, sugar, khandsari sugar or shakkar	50
69	Tari, ganja, bhang, opium, charas, ractified or denatured spirits, liquors and alcohols of all kinds except country made liquor	50
70	Seeds of kheera, kharbooza, kakri, tarbooz or flowers of all kinds including seedlings, plants, grafts, flowers and garlands	50
71	Polythene, linoleum, rexine, leather cloth, inferior or imitation leather cloth on which no additional excise duty is leviabale or has been paid and all products thereof	50
72	All equipments and articles used or required for use in fire-fighting including first-aid boxes and equipments	50

2. The Governor is further pleased to declare that the above restrictions shall not apply in the case of ordinary transfers for domestic purposes or movement of house hold effects.

No. 82

No. ST-II-1545/X—10(1)-1974

Dated 14 April, 1974

In exercise of the powers under section 4 of the U. P. Sales Tax Act, 1948 (U. P. Act no. XV of 1948, read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act no. 1 of 1904), the Governor is pleased to rescind, with effect from April 15, 1974, Government notification no. ST-1804/X—900(71)-69, dated March 10, 1970 ; and

In exercise of the powers under the first proviso to sub-section (2-A) of section 3-A of the said Act no. XV of 1948, the Governor is pleased to order that, with effect from the aforesaid date, the turnover in respect of Chemical Fertilisers shall be liable to tax at the point of sale by the the manufacturer or importer thereof at the reduced rate of three per cent.

No. 83

In pursuance of the provisions of clause (3) of article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of notification no. ST-II-1233/X-10 (1)/1974, dated April 14, 1974.

Noti. No. ST-II-1233/X-10 (1)/1974

Dated April 14, 1974

In exercise of the powers under clause (a) of sub-section (1) of section 3-A of the U. P. Sales Tax Act, 1948 (U. P. Act No. XV of 1948), read with section 21 of the U. P. General Clauses Act, 1904 (U. P. Act No. I of 1904), the Governor is pleased to make, with effect from April 15, 1974, the following amendments in Government notification no. ST-II-332/X-1012-1971, dated November 15, 1971, as amended from time to time :—

Amendments

In the Schedule to the aforesaid notification, for the existing entries in Columns II, III, and IV against the items at serial numbers 2, 3, 9, 17, 22, 23, 26, 29, 30, 32, 35, 37, 39, 40, 45, 46, 50, 54, 59, 60, 61, 62, 70, 71, 78, 79, 81, 82, 88, 95, 96, 97, 98, 104 and 112, the following entries shall be substituted, namely :—

Serial No.	Description of goods	Point at which tax is levied	Rate of tax
1	2	3	4
2	All arms, including rifles, revolvers, pistols, parts and accessories thereof and ammunition for the same, but excluding <i>khukhri</i> , <i>bhala</i> , <i>chhura</i> and <i>talwar</i> .	M or I	12 per cent

1	2	3	4
3	All clocks, time-pieces and watches, and parts and accessories thereof other than straps and chains of watches.	M or I	12 per cent
9	Binoculars, telescopes and opera glasses.	M or I	12 per cent
17	Carpets of all kinds, except cotton carpets and pile <i>durries</i> .	M or I	10 per cent
22	Cigarette cases and lighters ...	M or I	12 per cent
23	Cinematographic equipment including cameras, projectors and sound-recording and reproducing equipments, lenses, films and parts and accessories required for use therewith.	M or I	12 per cent
26	Cosmetics and Toilet Requisites including—	M or I	12 per cent
	(a) hair-clips, hair pins, hair-curlers, hair-flowers, hair nets and choties, hair oils, hair creams, hair fixers, hair brushes and combs other than horn combs, hair dyes, hair darkeners and hair tonics, shampoos and hair-lotions, brilliantine, pomade and vaseline ;		
	(b) tooth pastes, tooth powders and other dentifrices, tooth brushes, tongue cleaners, mouth washes and deodorants and <i>missi</i> ;		
	(c) alta, lipsticks, nail polish, surma, maskara, beauty-boxes, nail brush, talcum and other powders for face and skin, powder puffs, snows and creams (facial), toilet sets (with or without contents), scent spray, depilatories, blemish-removers, cleansing milk, eye-tax, reau-do-cologne, eye-lash brushes, toilet sponges, solid colognes, lavender-water, washing cream, beauty milk, deodorising packages for bath rooms, complexion rouge, nail-cutters, sanitary towels ;		

1	2	3	4
	(d) shaving sets (with or without contents), safety razors, shaving blades, shaving brushes, shaving soaps and creams, shaving alum stones and after-shave lotions and creams.		
29	Crockery, Cutlery, China-ware, Stone-glazed ware and porcelain ware.	M or I	12 per cent
30	Dictaphones, tape-recorders and other similar apparatus for recording sounds and tapes, parts and accessories thereof.	M or I	12 per cent
32	All electrical goods, instruments, apparatus, appliances and all such articles the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, fluorescent tubes (including their starters, chokes, fixtures, fittings and accessories), electrical earthenware and porcelain, and all other accessories and component parts, whether sold as a whole or in parts, but excluding electrical equipment, plants and their accessories required for generation, distribution or transmission of electrical energy and electric motors and parts thereof.	M or I	12 per cent
35	Foam rubber products, rubberised coir and fibre-foam products.	M or I	12 per cent
37	Furniture other than iron and steel furniture.	M or I	10 per cent
39	Glass-wares other than hurricane lantern chimneys, optical lenses and bottles.	M or I	12 per cent
40	Gramophones, record-players, record-changers, parts and accessories thereof and gramophone records and gramophone needles ;	M or I	12 per cent
45	Iron and Steel safes and almirahs	M or I	12 per cent
46	Iron and Steel furniture other than iron and steel safes and almirahs.	M or I	12 per cent
50	Khandsari Molasses	M or I	12 per cent
54	Mattresses, cushions and pillows made of plastic or mixture thereof.	M or I	12 per cent

1	2	3	4
59	Molasses other than Khandsari Molasses.	M or I	12 per cent
60	Motor cycles and Motor cycle combinations, motor scooters and motorettes and tyres and tubes and parts and accessories of motor cycles, motor cycle combinations, motor scooters and motorettes.	M or I	12 per cent
61	Motor tyres and tubes and spare parts of motor vehicles, not being such parts as are ordinarily also used for purposes other than as parts of motor vehicles, and articles adapted for use as accessories of motor vehicles, motor cars, motor taxi cabs, motor cycles and motor cycle combinations, motor scooters and motorettes, motor omnibuses, motor vans and motor lorries.	M or I	12 per cent
62	Motor vehicles including chassis of motor vehicles and motor bodies of all shapes or designs, including motor caravans and tankers, whether built on chassis or separately.	Sale to consumer or hire purchase Company financing the purchase by the consumer.	12 per cent
70	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.	M or I	12 per cent
71	Pinnic sets with or without contents	M or I	12 per cent
78	Refrigerators, air-conditioning plants, water coolers, room coolers and parts and accessories thereof and refrigeration materials including polystyrene foam.	M or I	12 per cent
79	Rubber mattresses, rubber cushions and rubber pillows.	M or I	12 per cent
81	Sanitary goods and fittings excluding pipes and their fittings.	M or I	10 per cent
82	Scents and perfumes, excluding <i>agar-battis</i> and <i>dhooqbattis</i> .	M or I	12 per cent

1	2	3	4
88	Sound-transmitting equipment including telephones and loud-speakers and spare parts thereof ;	M or I	12 per cent
95	Thermos flasks ...	M or I	12 per cent
96	Tiles of all kinds ...	M or I	10 per cent
97	Wood and timber of all kinds and of all trees, of whatever species, including <i>Ballies</i> and <i>Bamboos</i> , whether growing or cut or sawn, but excluding their products and firewoods.	Sales by Forest Department or private owner of Forest or by Importer.	12 per cent
98	Type-writers, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof including ribbons ;	M or I	12 per cent
104	Wireless reception instruments and apparatus, radios and radiograms, electrical valves, accumulators, amplifiers, loud-speakers and spare parts and accessories thereof.	M or I	12 per cent
112	Electronic goods, equipments, apparatus and appliances, and parts and accessories thereof.	M or I	12 per cent

SCHEDULE OF RATE & LIST OF EXEMPTED GOODS **ALPHABETICAL LIST OF COMMODITIES or CLASSES OF PERSONS**

(Corrected upto 14th April, 1974.)

Notified by Government to be **TAXABLE** or **EXEMPT** under Sections 3, 3A, 3AA, 4 and 4-A of the U. P. Sales Tax Act, with effect from 1-4-56 to date.

IMPORTANT NOTES :

1. The general rates of U. P. Sales Tax is $3\frac{1}{2}\%$ Multiple Point. Unless otherwise specified in any of the notifications by the U. P. Government as given below, every article attracts the general rate of $3\frac{1}{2}\%$ multiple point.
2. A surcharge of 50 paise (one half of one percent) per hundred rupees over and above sales tax will be payable on sale of goods other than Declared Goods (declared goods means Iron & Steel, Cotton, Coal, Oilseeds etc.) where total sales or purchases exceed rupees 2 Lacs in a year. (Applicable from 15th November, 1971).
3. *M* or *I* denotes Manufacturer or Importer in U. P.

MP denotes Multi Point Tax

SP denotes Single Point Tax.

Sl. No.	Name of Commodity or classes of Persons	Present Rate of tax	At the point of sale by	Notification No. & date	Remarks
1	2	3	4	5	6
1	Achar (when sold in tinned or sealed containers)	6%	M or I	ST-7744 X-1965, dated 14-2-1966, ST-3609/X-900 (21-62, dated 1-7-69)	14-2-66 to 3-6-69 @ 30%
2	Agricultural Implements other than those worked by human or Animal Power	Exempt	M or I	ST-905 X, dated 31-3-56, modified by ST-3503 X, dated 10-5-56	1-4-56 to 7-5-56 & 1/ 8-5-56 to 31-3-59 @ 6 pias S.P.
3	Agricultural Implements other than implements worked by human or animal power, including their parts and ac-	5%	M or I	ST-955/X 950 (1) -58, dated 1-4-59 modified by ST-3158/X 950(1)-58, dated 8-9-59	1-9-58 @ 3 pias per rupees (w. c.f. 1-9-58) and to 31-3-60,

1	2	3	4	5	6
	cessories other than tyres and tubes			amended by ST-1365(X-990-1956, dated 1-4-60 modified by ST-6553/X-900(31)-65, dated 1-9-65-ST-3609/X-900 (21)-69 dated 1-7-69 amended by ST-5126/XVII-V-163-71 dated 15-11-71, further amended by ST-II-6203(X-1012-1972 dated 29-9-72 w. e. f. 1-10-72.	1-4-60 to 30-6-69 @ 2% 15-11-71 to 30-9-72 @ 3%.
4	Agricultural implements worked by human or animal power namely—Khurpi, Dibbler, Spade, Hansia (sickle), Garden knife, axe, gandasa, chaff cutter, shears, secateurs, rake, shovel, ploughs and accessories and attachments thereof, water lifting leather bucket (pur and mhot) and accessories thereof, rhat and persian wheel and accessories thereof, (Chain pump and accessories and attachments thereof), Harrows and accessories and attachments thereof, cultivators and accessories and attachments thereof, Hoes and accessories and attachments thereof, Seed Drills and accessories and attachments thereof, threshers and accessories and attachments thereof, Shellers and accessories and attachments thereof, winnowing fans and accessories and attachments thereof, Paddy Weeders and accessories and at-	Exempt M. P.		ST-911/X, dated 31-3-56, modified by ST-3615/X-950(1)-58, dated 14-12-61, as subs. by ST 3297/X-950 (1)-58, dated June 9, 1964 w.e. f. 20-6-1964, modified by ST-2352/X-950(1)-58; dated 12-8-66 and ST-2562/X-950 (1)-58, dated 1-6-67 and ST-1067/X-950(1)-58, dated 28-3-68, ST-8488/X-950(1)-58, dated 30-9-69; ST-11852-950 (1)-58 dated 18-4-71.	

1	2	3	4	5	6
	<p>tachment thereof, Garden Fork, Lopper, Belcha. Bill Hook (double edge), Kudali Fork, garden hatchet, Bill hook (single edge). Hay Bailer, Bund formers, scrapers, levellers or levelling karahas, yokes, Hand sprayers, Hand dusters, crop yield judging hoops [carts pulled by bulls, bullock, and buffaloes] and trailers and crow bars including spare parts of those agricultural implements if they are so designed as to be incapable of being used except as spare parts of such implements.</p>				
5	Agricultural implements and Sugar Mill parts (manufactured by M/s. Ferro Craft, Muzaffarnagar.	Exempt		ST-3520/X-902 (8) upto 1-12-70, dated 28-5-70.	70.
6.	Agarbatti and dhoop-batti.	3½%	At all points of (64)-69 dated Sale 10-2-72 ; ST-II-6628/X-1012-1972 dated 1-12-73		
7.	Air Crafts	8%	M or I	ST-1022/X-902(8) 65, dated 1-4-68	
8.	Ajwain				See 'Spices, dry-fruits and condiments etc.'
9.	All Aluminium and A. C. S. R. (Aluminium Conductors Steel Reinforced) conductors manufactured by M/s. L. M. Wires and Cables Co., Moradabad.	Exempt		ST-187/X-900(65). 68, dated 13-1-69.	For three years.
10.	All Aluminium and A. C. S. R. (Aluminium conductors Steel Reinforced) conductors manufactured by M/s. R. K. Seth (Wire Industries), Lucknow.	Exempt		ST-186/X-900(67) 68, dated 13-1-69.	For three years.

1	2	3	4	5	6
11.	[All arms including rifles, revolvers pistols, parts and accessories thereof and ammunition for the same, but excluding <i>Khukhri, Bhala, Chhura and Talwar.</i>]	12%	M or I	ST-3687/X-960(5)-157, dated 1-10-58 as amended by No. ST-1728/X-1012-1963, dated 1-6-1963. Subsequently amended by U. P. Act No. XX of 1971, dated 21-8-71, ST-11-332/X-1012-71 dated 15-11-71; further amendment by Notification No. ST-II-6627 X-1012-1974, dated 1-12-73 and further amended by Noti. No. ST-II-1233/X-10(1)-1974 dated 14-4-1974	1-4-56 to 30-9-58 @ -1/-, 1-10-58 to 31-5-63 @ 7% from 1-6-63 S. P. 10%; from 15-4-74 12%.
12.	All clocks, time-pieces and watches, and parts and accessories thereof other than straps and chains of watches.	12%	M or I	ST-3687-X-960(5)-157, dated 1-10-58 as amended by No. ST-1728/X-1012-1963, dated 1-6-63 and No. ST-3867/X-960(40) 62, dated 28-6-63 and S. T. 1377/X 902 (8) 65, dated 1-4-1968; amended by U. P. Act No. XX of 1971, dated 21-8-71; ST-II-332/X-1012-1971, dated 15-11-71; further amended by Noti. No. ST-II-1233/X-10(1)-1974 dated 14-4-1974.	1-4-56 to 3-9-58 @ -1/-, 1-10-58 to 31-5-63 @ 7%, from 1-6-63 S.P. 10%; from 15-4-74 12%.
13.	[All Indian] Spinners Association.				See by All India Spinners Association.
14.	All India Khadi & Village Industries sale of goods certified by Commission Bombay.	Exempt		ST-2783/X-902 (60) 59, dated 1-6-63	Sale by the Institution, U. P.
1.	Subs. by Noti No. ST-II-6627/X-1012 dated 1-12-1972				
2.	Rates for straps and chains of watches—see under Straps and Chains.				

SCHEDULE OF RATES

5

1	2	3	4	5	6
15.	All Kinds of cloth manufactured on handloom, including dhoties, sarees and bedsheets.	Exempt	M. P.	ST-911/X-dated 31-3-56, as modified by No. ST-3911/X-960(4) 58. ST-8 04-A/X-900 (21)-69, dated 24-9-70.	
16	Aluminium-wares	3½%	M.P.	ST-1367/X-1045 At all (19)-60, dated 5-4-61. ST-II-334/ of sale X 1012-1971 dt. from 15-11-71.	1-4-56 to 4-4-61 @ 2% M. P. 5-4-61 to 14-11-71 @ 3%
17	All kinds of Lubricants	7%	M or I	ST-II-332/X 1012-1971, dated 15-11-71.	
18	Alta	12%	M or I		See 'Cosmetics and Toilets', re-quisitis.
19	Ambassadors and Diplomats				See 'Goods sold to Ambassadors and Diplomats'.
20	Arms and Ammunitions				See 'All Arms including rifles, etc.,
21	Army Canteens and Canteen Stores Department (India)	Nil	Nil	ST-4520/X-902 (24)-48, dated 6-11-62 as amended by No. ST-6073/X-902 (24)-48, dated 16-11-62.	
22	Articles adapted for use as accessories of motor-vehicles, motor cars, motor taxi-cabs, motor cycles and motor cycle combinations, motor scooters and motorettes, motor omnibuses, motor vans and motor lorries.	3%	M or I	ST-1365/X-900-1956, dated 1-4-60	See also under Motor Vehicles.

1. Aluminium conductors exempt only on sale by Indian Aluminium Cables Ltd. Ghaziabad—vide ST-1921/X-21-502, dated 19 10 63, & A. C. S. R. and Aluminium manufactured by Electrical Manufacturing Co. Calcutta at Naini (Alld) Exempt for 3 years with effect from the Factory turn-out Production—ST-2800/X-902 (3)-60, dated 19 6 65.

1	2	3	4	5	6
23	Attachments	6%	M or I	ST-3516/X-900 w. e. f. (89)-69, dated 1-7-70 30.6-70.	
24	Atta, Maida and Suji	2 %	Sale by Roller Flour Mills in- cluding chakkies or by Im- porter	ST-909/X, dated 1-4-56 to 30- 31.3-56, amend- 9-56 @ 6 ded by ST-6069 pics M. P., /X-1097-56, 1-10-56 to dated 30-9-56, 31-3-60 @ further amen- 3 pics S. ded by ST-1365 P., /X-990(5), dated 1-4-60, ST-332/X, dated 15-11-71.	
(i)	Where the turn- over does not ex- ceed Rs.25,000/-	Exempt	When sold by dealers exclu- sively dealing in these goods whose turnover in an assess- ment year does not exceed Rs.25,000	ST-1662/X-902 (10)-59 dated 1-4-66 and ST- 1661/X-902(10)- 59, dated 1-4- 66. ST-9378/X -906 (AB-4)-71, dated 6-10-71.	
(ii)	Where the turn- over exceeds Rs. 25,000/-	2%	Importer or Roller Flour Mills in- cluding Chakkies		
25	Baby-foods sold in sealed or tinned containers	6 %	M or I	ST-8610X-900(2) 69, dated 1-7-69 amended by ST- 922/X-900 (21)- 69, dt. 31-3-70	
26	Baby Milk and Baby food sold in sealed or tinned containers	6%	M or I	ST-3610/X-900 (21)-69, dated 1-7-69 amended by ST-922/X 900 (21)-69, dated 31-3-70	
27	Badges [see under 'Goods for indoor or outdoor games']				
28	Bajari [see under 'Ramraj, geru, etc.']				
29	Balanced Poultry Feeds	Exempt	M. P.	ST-6357/X-902 (10)-64, dated 29-1-65	

SCHEDULE OF RATES

7

1	2	3	4	5	6
30	Ball point pencils and propelling pencils	7%	M or I	ST-4124/X-950 (12)-1967, dated 31-7-67, w. c. f. 1-8 67, ST-II-332/X-1012-71, dated 15-11-71.	
31	¹ Bamboos and its products other than furniture [See also under 'Products of bamboo, timber, etc']	3½%	M. P. At all points of sale from 15-11-71	ST-4126/X-950 (12)-67, dated 31-7-67 ST-II-334/X-1012-71 dated 15-11-71	Before 1-8 67, taxable as timber.
32	Bangles				See 'glass Bangles'.
33	Bandages	Exempt	M. P.	ST-1039/X-900- (17)-66, dated 1-3 67	Upto 31-3-59 @ 3 pies a rupee & 1-4-59 to 28-2-67 @ 2% M. P.
34	Bari [see under 'Sewaiyan etc.']				
35	Batasha	3%	M or I	ST-9707/X-900 (1)-900 69, dated 1-12-69	
36	Batteries (used in Motors)				See ELECTRICAL GOODS.
37	Betel Nuts	3½%	M. P. At all points of sale from 15-11-71	ST-3127/X-1012 (4)-1965, dated 1-7 66, ST-II-334/X-1012-1971 dated 15-11-71	3% upto 14-11-71. See also 'spices' for 'Supari'
38.	Beauty Milk	12%	M or I		See Cosmetics
39	Beauty Boxes	12%	M or I		See 'Cosmetics'.
40	Beltings of all kinds	7%	M or I	No. ST-II-6627/ X-1012-1972 dated 1-12.73	
41	Benzene Hexa Chloride Technical (Mfd. by M ^s . Konoria Chemicals and Industries Ltd., Mirzapur)	Exempt		ST-9375/X-1008 (64)-64, dated 31-3-70 U. P. Gazette, dated 18-4-70.	26-4-69 to 25-4-1972.
42	Bewerages [See under 'Hot and Cold drinks']				
43	Bhang	12%	Sale [to consumer]	ST-908/X dated 31-3-56 amended by ST-1365/X-990 1956,	1-4-56 to 31-3-60 @ 1/-/S. P.; 1-4-60 to 4-60 @ 6%

1. For rate and point of tax on bamboo from 15th April, 1974 also see under 'wood and timber, etc'

2. Subs. by Noti. No ST-II-6627/X-1012-1972 dated December 1 1973. Formerly the point was 'sale by retail vendors'.

1	2	3	4	5	6
				dated 1-4-60 as S. P. 1-4-60 further amen- to 1-4-69 @ ded by No 7%, 10% ST-1363/X-1045 upto 30 9- (19) 60, dated 72 : from 5-4-61. ST- 1-10-72 12% 1607/X-900 (1-1)/ 67, dated 2-1-69 ; further amended by No ST-II 6203/ X-1012-1972, dated 29-9-72 w. e. f. 1-10-72; further amen- ded by Noti. No. ST-II-1 627(X-1012-1972, dated 1-12-73.	
44	Bicycles, tricycles, Rick shaws and perambula- tors, and parts and accessories thereof, other than tyres and tubes	7%	M or I	ST-905/X, dated 1-4-56 to 31-3-56 amen- 7-5-56 @ ded by ST- /1/ 8-5-56 3503/X, dated to 31-3-59, 10-5-55 modi- in 6 pies fied by No. ST- S.P., 1-4-59 3475/X, dated to 4-4-60 @ 16-7-56 further 3% S. P. ; amended by 4-4-61 to ST-1-65/X 90. - 30 9 65 @ 56, dated 10-1- 5% 60 amended by ST-1365/X- 1045-1960, dated 5-4-61 modified by No. ST-187/ X-00 (15-11-71, dated 13-5-63 ; further amen- ded by No. 7094/X-1012- 1965, dated 1- 10-65, ST-II- 332/X-1012-71, dated 15-11-71.	
45	Binoculars, telescopes and opera glasses.	12%	M or I	ST-905/X, dated 1-4-56 to 31-3-56 amen- 30-9-58 @ ded by No. ST- /1/ S. P. 1- 3657/X-910-50, 10-5-56 to 31- 57, dated 1-10- 5-63 @ 7% 58, as further from 1-6-63	

SCHEDULES OF RATES

9

1	2	3	4	5	6
				amended by	@ 10% S. P.
				No. ST-1758/	from 15.474
				X-1012-1963,	12%
				dated 1-6-63,	
				ST-II-332/X-	
				1012-71 dated	
				15-11-71; further	
				amended by Noti.	
				No. ST-II-1233/	
				X-10(1)-1974	
				dated 14-4-1974.	
46	Biries	Exempt		ST-905/X, dated	1-4-56 to
	[See also under 'Cigars',			31-3-56 and ST-	13-12-57, @
	Sl. No. 97.]			57, 4485/X,	/-1/-, 14-12-
				dated 17-14-57	57 to 31-3-
				and ST-4064/X-	58 Exempt
				960(4)-58, dated	under sec-
				25-11-58.	tion 7-E.
					14-12-57 to
					11-3-58 @
					-/1/- who
					did not
					avail con-
					cession
					under sec-
					tion 7-E :
					1-7-58 on-
					ward Ex-
					empt
47	Bicycle Part (Manufactured by Malik Industries, Kanpur).	Exempt		ST-3520/X-902 (8)	15-2-68 to
				-70, dt. 28-5-70.	14-2-71.
48	Bitumen, Road tar and their such compounds and products which are ordinarily used for surface dressing and water proofing.	7% M or I		ST-905/X, dated	1-4-56 to 31
				31-3-56 as amen-	-3-60@-/1/-
				ded by No. ST-	S.P.
				1365/X-990-1956,	
				dated 1-4-63, as	
				amended by ST-	
				6789/X-900 (18)-	
				63 dt. 19-11-1965.	
				ST-II-332/X-1012-	
				71 dt. 15-11-71 ;	
				further amended	
				by Noti. No. ST-	
				II-6627/X-1012	
				-1972 dt. 1-12-73.	
49	Blankets and rugs	Exempt	...	...	See 'Wool-
					len blankets
					and rugs'.

1	2	3	4	5	6
50	Bones	2%	Sale to consumers.	ST-911/X, dated 31-3-56, ST-3611/X-900 (21)-69 dt. 1-7-62 and ST. 1036/X 900(102) 1969, dated 1-1-1970. Subsequently amended by U. P. Act No. XX of 1971 dated 21-1-1971, ST-II-332/X-1012-71, dt. 15-11-71.	1-4-56 to 31-4-69 Exempt.
51	Bed Sheet manufactured on handloom from silk whether pure or mixed	1.5%	Sale by w.e.f. dealer 1-7-70, to consumer.	ST-4719/X-900-21(69), dated 30-6-70.	
52	Book-binding cotton fabrics.	Exempt	M. P.	ST-1087/X-960-61, dt. 13-7-61.	Provided that the Additional Excise duties leviable thereon have been paid and the dealers furnish proof thereof to the satisfaction of the assessing authorities.
53	Books, magazines and exercise books.	Exempt		ST-3502/X, dt. 10-5-56; ST-II-6623/X-1012-1952 dt. 1-12-73.	1-4-56 to 7-5-5 @ 3 pias M. P.
54	Bows	3½%	At all points of sale	ST-3614/X-900 (21)-69, dated 1-7-69, ST-II-334/X-10-12-/1971, dated 15-11-71.	1-7-69 to 14-11-71 3 %. See also under 'Ready made garments (all kinds of), etc.'
55	Boot polish [see 'Polish of all kinds']				
56	Brass Wares	3½%	At all points of sale	ST-6489/X-1012-62 dated 1-12-62. ST -11-334/X-1012-71, dated 15-11-71.	2% upto 30-11-62, 1-12-62 to 14-11-71 3%.
57	Brassiers	3½%	M. P. At all points of sale from 15-11-71.	ST-3614/X-900 (21)-69, dated 1-7-69., ST-II-3.4/X -1012/1971 dated 15-11-71.	1-7-69 to 14-11-71 3%.

1. No tax shall be payable from 1-12-73 on books and magazines, and on exercise books, if made from paper purchased within Uttar Pradesh, provided proof thereof is furnished by the dealer to the satisfaction of the assessing authority, vide Notification No. ST-II-6623/X-1012-1972 dated 1-12-73.

11

1. Subs for "Bricks" by Notification, dated 1st December 1973.
2. This entry has been inserted in the Schedule of Noti. No. ST-332/X-102-1971, dated 1st November, 1971 by Notification referred to in Col 4.

1	2	3	4	5	6
				-1971, dated 15-11-71 ; ST-II-6628/X-1012-1972 dated 1-12-73.	
63	Butter and Cream when sold in sealed or tinned containers.	3½%	M. P. At all points of sale from 15-11-71	ST-3614/X-900(2) 69, dated 1-7-69. ST-II-334/X-1012-1971, dated 15-11-71.	1-7-69 to 14-11-71 @ 3%
64	Butter and Cream (other than that sold in sealed containers.)	1%	M or I	ST-776/X-900(16)-64, dated 16-2-65 ; ST-II-332/X-1012-71 dated 15-71.	1-4-56 to 15-2-65 exemp. ted.
65	Buttons	7%	M or I	ST - 3610/X - 900 (2)-69, dated 1-7-69. ST-II-332/X-1012-71 dt. 15-11-71 ; ST-II-6627/X-1012-1972 dated 1-12-73.	5-4-61 to 31-6-69 @ 3%
66	Camphor	3½%	At all points of sale	ST-II-6628/X-1012-1972 dt. 1-12-73	
67	Canteen Stores	...	...	...	See 'Army Canteens'.
68	Canseeds	Exempt		ST-448/X-902-(11)-62, dated 1-2-68.	w.e.f. 1-2-68.
69	Cane goods other than cane Furniture	Exempt		ST-II-335/X-1012-1971 dt. 15-11-71.	
70	Canvas Cloth	Exempt w.e.f. July 1, 1958		ST-1064/X-960(4)-58 dt. 25-11-38.	See under Textiles.
71	Caps	3½%	At all points of sale	ST - 3614/X-900-(21)-69, dated 1-7-69; ST-II-334/X-1012-1971, dated 15-11-71 ; ST-II-6628/X-1012-1972 dt. 1-12-73.	1-7-69 to 14-11-71 3%.
72	Cardboard and straw-board	7%	M or I	ST -1367/X-1045-(19)-1960, dated 5-4-61 amended by ST-4124/X-950(12)-1967, dated 31-7-67 ; ST-II-332/X-1012-71 dt. 15-11-71 ; ST-II-6627/X-1012-1972 dt. 1-2-73.	1-4-56 to 31-3-59 @ 3 pies; 1-4-59 to 4-4-61 @ 2%, 5-4-61 to 31-7-67 @ 3% M. P.

1	2	3	4	5	6
73	Cardboard Boxes	3½%	At all points of sale	ST-911/X, dated 31-3-56 as amended by No. ST-1361/X-1045 (19)-1960, dated 5-4-61; ST-2377/X-907 (AB-4)-19-1 dated 6-10-71, ST-II-333/X-1212-1971 dt. 15-11-71 ; ST-II-6628/X-1012-1972 dt. 1-12-73.	1-4-56 to 4-9-61 exempt ; 5-4-61 to 14-11-71 2%
74	1[Carpets of all kinds, except cotton carpets and pile durries].	10%	M or I	ST-1367/X-1043- (19)-1260, dated 5-4-61, amended by No. ST-6320 B/X-963(6)55, dated 18-2-62 ; ST-3609/X-900(21)-69 dated 1-7-69 ; ST. II-332/X-1012-71 dt 15-11-71 ; further amended by ST-II-6627/X-1012-1972 dt. 1-12-73 ; further amended by Noti. No. ST. -II-1233/X-10(1)-1974 dated 14-4-1974.	1-4-56 to 31-3-59 @ 3 pics, M. P. 1-4-59 to 4-6-61 @ 2% M. P. From 15-4-74 10%
75.	Catechu (Kattha) [see also under spices, dry fruits, etc.]	8½%	M. P, At all points of sale from 15-11-71	ST-4685/X-800 (57) 1966, dated 1-11-66, ST-II-334/X-1012-1971 dated 15-11-71	2% upto 31-10-66, 1-11-66 to 14-11-71 3%
76	Cattle-fodder including green fodder, chuni, bhushi, chhilka, chokar, cotton seeds, gowar and oil-cakes.	Exempt	...	ST-3471/X, dated 16-7-56 w. e. fl-4-56.	Retrospective effect given.
77	Cane-crusher, Chaff cutter and Agricultural Implements (Manufactured by Jaiswal Iron Foundry, Jaunpur).	Exempt		ST-3520/X-902(8) 70, dated 28-5-70	8-9-68 to 9-71.
78	Caustic Soda	5%	M or I	ST-804/X-1008/ (64)-64, dated 1-4-66; ST-II-332/X-1012-71 dt. 15-11-71 as amended by ST-II-6203/X-1012-1972 dated 19-9-72.	3% 1-4-66 to 30-9-72 w. e.f. 1-10-72.

1. Subs. vide Notification dated. 1-12-73.

1	2	3	4	5	6
79	Cement :				
(a)	If imported from outside U.P.	7%	(a) ¹ [Sale by stockists appointed by the State Trading Corp. of India to take delivery of imported cement].	(a) ¹ [Sale ST-906/X, dated 31-3-56 as modified by No. ST-6510/X-935 (1) 1954, dated 31-10-56. Amended by No. ST-1365 X-990-1956, dated 1-4-60; modified by No. ST-2327/X-953 (1)-54, dated 1-6-60; ST-II-6627/X-1012-1972 dt. 1-12-73]	1-4-56 to 31-3-60 @ 9 p.c.s S. P.; 1-4-60 to 30-11-62 @ 5% S. P.
(b)	If manufactured in U. P.	7%	(b) ¹ [Sale by manufacturer] S1962, dated 1-12-62 as modified by No. ST-501/X-953 (1)-54, dated 31-1-63; modified by ST-7037/X-953 (1) 54, dated 30-12-1967, (w. e. f. 6-1-1968). Subsequently amended by U. P. Act No. XX of 1971 dated 21-8-71 : ST-II-332/X-1012 71 dt. 15-11-71 ; ST-II-6627/X-1012-1972 dt. 1-12-73.		
80.	¹ [Cement, other than that covered by above item, but including white cement, high alumina cement, cement sheets (plain or corrugated), cement <i>Jalis</i> and cement waterproofing compounds].	7%	M or I	ST-1365/X-990-56 dated 1-1-60am- ended by No. ST-6438/X-1012-1962 dated 1-12-62. Subsequently amended by U. P. Act No. XX of 1971 dated 21-8-71 ; ST-II-6627/X-1012-1972 dt. 1-12-73.	1-1-56 to 30-11-62 @ 5%
81.	Centrifugal pump (Manufactured by M/s. Agro Industries Bulandshahr).	Exempt		ST-3520/X-902(8) 70, dt. 28-5-70	16-11-67 to 15-11-70

1. Sub. vide Noti. dated 1-12-73.

SCHEDULE OF RATES

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1	2	3	4	5	6
82	Charkha and parts thereof.	Exempt	M. P.	ST-911/X, dated 31-3-50-	w. e. f. 1-4-56.
83	Chain pump and accessories and attachments thereof.	Exempt	M. P.	w.e.f. Aug. 27, 1966 Vide No. ST-2352/X-950 (1)-58, dated August 27, 1966	See Agri-cultural im-plements worked by human powers
84	Chaint of wrist and pocket watches				See under 'Straps and Chains.'
85	Charas	12%	Sale to consumer	ST-11-6627/X-1012-19/2, dated 1-12-73	
86	Cheese, when sold otherwise than in sealed or tinned containers	1%	M or I	ST-II-6624/X-1012-1972, dated 1-12-73	
87	Chemical Fertilizers	3%	M or I	ST-907/X, dated 31-3-56 as modified by No. ST-3472/X, dated 16-7-56 (words 'chemical fertilizers' substituted for 'fertilizers') amended by ST-1365/X-990-1956, dated 1-4-60 as further amended by No. ST-3227/X-902 (8-C.F.) 59, dated 1-9-61; ST-5038/X-900(71)-69, dt. 17-9-69; Subs. by ST-1805/X-900-(71) 69, dated 10-3-70, further amended by Noti. No. ST-II-1545/X-10(1)-1964 dt. 14-4-1974.	1-4-56 to 31-60 @ 6 prices S.P. ; 1-4 60 to 31-8-61 @ 3% S. P. 1-9-61 to 16-9-69 Exempt. 16-10-69 to 28-2-70 @ 3% S.P. From 1-3-70 reduced rates.
88	Chemicals of all kinds including fuel gases such as Burshane and Indane but exclud-	7%	M or I	ST-3391/X-1010-1960, dated July 1, 1962 modified by ST-4211/X,	1-4-56 to 31-60 @ 1/- S.P. 1-4-69 to 30-6-62

1. Entry against serial no. 7 of Schedule of the Notification No. ST-312/X-1012-1971 dt. 13-11-71 now stands 'Bhang, Gajja, opium and Charas'.

1	2	3	4	5	6
	ing Soda Caustic Soda.	Ash and	dt. August 11, 1965 and No. ST-8301-1/X, dated 1-4-1966 ; ST-II-332/X- 1012-71, dt. 15- 11-71.	@ 6%.	
89	Chikan cloth not manu- factured in Mills.	Exempt M. P.	ST-911/X, dt. 21-3-1956.		
90	Chicory	7% M or I	ST-3610/X-900 (21) 69, dated 1- 7-69 ; ST-II-332/ X-1012-71, dated 15-11-71.		
91	Chikan Garments				See 'Garments made of Hand- made Chikan.
92	Chimneys	3½% M. P.	ST-3614/X-900 At all (21)69, dt. 1-7- points 79 amended by of sale ST-3516/X-909 from (89)-69, dated 15-11-71	3% 30-6-70 to 14-11-71.	
93	Chir (Pine)				See Timber
94	Chiraunji				See 'Spices and Condi- ments'.
95	Chini-ke-khilone	3% M or	ST-9707/X-900 (37)-69, dated 1-12-69		
96	Cigarette cases and ligh- ters	12% M or I	ST-3687/X-960 (5)-57, dated 1-10-58 as am- ended by No. ST-1738/X1012 -1963, dated 1-6-63 ; ST-II- 332/X-1012-71, dated 15-11-71; further amend- ed by Noti No. ST-II-1233/X- 10(1)-1974 dt. 14-4-74.	1-4-56 to 30- 9-58 @ 3 pcs M. P. 1 10-58 to 31-5-63 @ 7% ; from 1-6-63 @ 10% ; from 15-4-74 12%	
97	Cigars, Cigarettes, Biris (both machine-made and hand made,) and tobacco in any form, whether cured or un- cured and whether manufactured or not, including all its pro- ducts	Exempt	ST-4064/X-960 (4)-58, dated 25- 11-58.		

SCHEDULE OF RATES

17

1	2	3	4	5	6
98	Cinematographic equipment including cameras, projectors and sound-recording and reproducing equipments, lenses, films and parts and accessories required for use therewith	12%	M or I	ST-905/X, dated 31-3-56 as amended by No. ST-3687/X-960 (5)-57, dated 1-10-1958 as further amended by No. 57-1738/X-1012-1963, dated 1-6-63. ST-II-332/X-1012-71, dated 15-11-71 further amended by Noti. No. ST-II-1233/X/-10(1)-1974 dt. 14-4-1974.	1-4-56 to 30-9-58 @ 1/- per rupee S.P. 1-10-58 to 31-5-63 @ 7%; 1-6-53 to 1-10-55 to 5-7-66 @ 2% on sale to consumer. 1-10-55 to 5-7-66 @ 2% on sale to consumer.
99	Clocks [See 'All clocks, time pieces etc.]				
100	Coal, including coke in all its forms, but excluding charcoal.	3%	Sale to consumer	ST-911/X, dated 31-3-56 as amended by No. ST-7090/X-1012-1965, dated 1-10-65 and further amended by No. ST-3298/X-906 (A & B-1) dated 6-7-66 ; ST-II-7179/X-(AB-3)-72 dt. 13-10-72 ; ST-II-2525/X-6(8)-1973 dt. 1-5-73.	1-4-56 to 30-9-56 exempt 1-10-55 to 5-7-66 @ 2% on sale to consumer.
101	Coffee, Cocoa and Chicory.	7%	M or I	ST-3610/X-900 (21)69, dated 1-7-62. ST-II-332/X-1012-71, dated 15-11-71.	
102	Combs (other than horn Combs)	12%	M or I		See under Cosmetics
103	Condensed milk sold in sealed or tinned containers.	7%	M or I		See Milk powder etc. (Sl. No. 312)
104	Condiments				See 'Spices and Condiment.....'

1	3	3	4	5	6
105	Condoms	Exempt w.c.f. 23-12-67	ST-7035/X- 902- (6)-67, dated 2- 12-67.	1-4-56 to 31- 3-56 M.P @ 3 paise per rupee ; 1-4-59 to 22-12 67 M.P. @ 2%	
106	Country spirit	Exempt	ST-908/X, dt. 31-3-56 as amen- ded by No. ST- 1149/X-902 (33- 51, dated 6-4-59 amended by ST- 1608/X-900, 12)/ 67, dt. 2-4-69 subs.by ST-3085 /X-900 - (12)-67 dt. 2-5-1970. Substituted by ST-871/-900(12)- 67 dt. 4-2-71.	1-4-56 to 31- 3-59 @ /-1/- per rupee S.P. in the hands of retailers 6-4- 59 to 1-4-69. exempt all dealers. 2- 4-69 to 31-3- 70 @ 10%.	
107	Cooked food	2%	At all ST-3612 /X-900 points (21)-69 dated 1-7- of sale 69, ST-9377/X- 906 (AB-4)-1971, dt. 6-10-71; ST- II-6628/X - 1012- 1972 dt. 1-12-73.		
108	Cooked food including sweetmeats and confec- tionery (other than that sold in sealed con- tainers).	2%	At all ST-2190/X-1097- points 55, dated 24-7- of sale 57 as amended by No. ST-3128/ X-1012 (4)-65, dated 1-7-66 and ST-4025 /X-1012 (4)-65 on 18-8-66.	1-4-56 to 23- 7-57 @ 3 pies M.P., 24-7-57 to 30-6-66 @ 1%.	
<i>Note</i> :—Where the turn- over is below Rs. 25, 000.		Exempt	ST-3823/X-1097- 55,dated 9-11-62, (w .e. f. 1-7-62), ST-9378 /X-906 (AB-4)-71 dated 6-10-71.		
109	Corn flakes, Wheat fla- kes and custard.	7%	M or I ST-3610 /X-900 (21)-69, dated 1- 7-69. ST-II-332/ X-1012-71, dt. 15-11-71 ; ST-II- 6627 /X-1012- 1972 dt. 1-12-73.	1-4-59 to 30- 6-69 M.P @ 2%.	
110	(i) Copper, tin, nickel or zinc or any other	1%	At all ST-3500/X-dt. points 10-5-56 as	1-4-56 to 7-5- 56 @ 3 pies	

1	2	3	4	5	6
	alloy or containing any of these metals only		of sale	amended by No. ST-1366/X-990-1956 dt. 1-4-60 ST-9377/X-906 (AB-4)-71, dt. 6-10-71, ST-II-333/X-1012-71 dated 15-11-71	M. P. 8-5-56 to 31-3-60 @ 8 As. per Rs. 100/- 1-4-60 to 14-11-71 $\frac{1}{2}$ %.
	(ii) Scrap meant for melting and sheets including circles meant for making brasswares and containing only any or all of the said metals, viz: Copper, tin, nickel, zinc.	1%	At all points of sale	ST-3500/X dated 10-5-56, as amended by No. ST-1366/X-990-56, dt. 1-4-60. ST-9377/X-906 (AB-4)-71 dt. 6-10-71, ST-II-333/X-1012-71, dt. 15-11-71.	1-4-60 to 14-11-71 @ $\frac{1}{2}$ %.
	[The entry No. 2 of Noti. dated 1-12-73 is as below.]	1%			
	Copper, tin, zinc, nickel or alloy or scraps containing any of these metals only, including sheets and circles used in the manufacture of brassware.		At all points of sale	ST-II-6628/X-1012-1972 dt. 1-12-73.	
111	Cosmetics and Toilet requisites including:—	12%	M or I	ST-905/X, dt. 31-3-56 as amended by No. ST-1365/X-990-1956, dated 1-4-60 as amended by No. ST-1363/X-1045-60, dated 5-4-61 amended by No. ST-7094/X, 1012-1965, dt. 1-10-65; subsequently amended by No. ST-5621-A/X-900 (54)-65, dated 1-11-66; ST-8490/X-900 (1)-61, dated 30-	1-4-56 to 31-3-60 @ 1/-; 1-4-60 to 4-1-61 @ 6%; 5-1-61 to 30-9-65 @ 7%; thereafter upto 14-4-74 10%; from 15-4-74 @ 12%

1	2	3	4	5	6
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9-69. Subsequently amended by No. ST-953/X-900 (55)-67, dated 18-6-71. ST-II-332/X-1012-71, dt. 15-11-71; further amended by Noti. No. ST-II-1233/X-10 (1)-1974 dt. 14-4-1974.

(a) hair clips, hair pins, hair curlers, hair flowers, hair nets and choties, hair oils, hair creams, hair fixers, hair brushes and combs other than horn combs, hair dyes, hair darkeners and hair tonics, shampoos and hair lotions, brillian. tine, pomade and vaseline ;

(b) tooth pastes, tooth powders and other dentifrices, tooth brushes, tongue cleaners, mouth washes and deodorants and misri ;

(c) alta, lip-sticks, nail polish, surma, mas-kara, beauty boxes, nail brush, talcum and othe powders for face and skin, powder puffs, snows and creams (facial), toilet sets (with or without contents), scent spray, depilatories, blemish removers, cleansing milk, eyetax, cau-de-colognes, eye-lash brushes, toilet sponges, solid colognes, lavender water, washing cream, beauty milk, deodorising packages for bath rooms, com-

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1	2	3	4	5	6
	plexion rouge, nail-cutters, sanitary towels ;				
	(d) Shaving sets (with or without contents), safety-razors, shaving blades, shaving brushes, shaving soaps and creams, shavings alum stones and after shave lotions and creams.				
112	Cotton				See 'Rew and ginned Cotton.'
113	Cotton carpets, including pile <i>durries</i> .	5%	M or I	No. ST-II-6627/X-1012-1972 dt. 1-12-73.	
114	Cotton rugs and ready made <i>razais</i> , <i>lihaps</i> , <i>gaddas</i> , cushions or pillows filled with cotton.	3½%	At all points of sale	ST-II-6628/X-1012-1972 dt. 1-12-73	
115	Cotton sewing thread	2%	Sale to consumer	ST-927/X-902 (2)-58, dt. 1-10-1961 ST-II-332/X-1012-71 dt. 15-11-71.	1-4-56 to 31-3-59 @ 3 pies M. P.; 1-4-59 to 30-9-61 @ 2% M. P.
116	Cotton waste	2%	M or I	ST 1432/X-1012-1948, dt. 30-3-49 as amended by ST-1369/X-902 (7-CW)-1959, dt. 1-4-60 as further amended by No. ST-6440/X-1012-1962, dt. 1-12-62; subsequently amended by No. ST-3129/X-1012 (4)-1965, dt. 1-7-66. ST-II-332/X-1012-1971 dt. 15-11-71.	1-4-56 to 31-3-60 exempt on payment of fee @-/4/- per 100/- subject to maximum of 500/-, 1-4-60 to 30-11-62 @ 0.25 paise per 100; 1-12-62 to 30-6-66 @ 1%.
117	Cotton yarn	2%	Sale to consumer	ST-907/X, dated 31-3-56 as amended by No. ST-2934/X-902 (7)-56, dated 1-8-58 further	1-4-56 to 31-7-58 @-/6/- per rupee by manufacturer or

1	2	3	4	5	6
				amended by ST-4921/X-1035 (42-60), dt. 15-11-61-ST-II-7179/X. 906 (AB-3)-72 dt. 13-10-72; ST-II-252 /X/-6-(8) 1973 dated 1-5-1973.	importer ; 1-8-58 onwards @2% on srle to consumes.
118	Cotton raw and Ginned. The entry Noti. of 1973 is as below :	3%	At the point of sale by a dealer to the consumer	No. ST-8341/X-1012-65, dated February 14, 1966 amended by ST-3298/X.906 (A.B.J.)-65, dt- 6-7-66.	1-12-62 to 30-9-65 at the rate of 1% 1-10-65 to 14-2-66 at the rate of 2% on the point of sale by importer from outside U. P. and on the point of sale by a manufacturer if manufactured in U. P.
118-A.	Cotton as defined in clause (ii) of Sec. 14 of the Central Sales Tax Act, 1956 (74 of 1956.)	3%	Sale to consumer	ST-II-2425/X-6(8)-1973 dt. 1-5-1973	
119	Cotton yarn in cops and cones	1%	Sale to the consumer	ST-911/X dated 31-3-56 amended by ST-3611/X-900 (2)-69, dated 1-7-69, amended by ST-II-7179/X/906 (A B)-72 dated 13-10-72 ; ST-II-2525/X-6(8)-1973 dt. 1-5-1973.	Exempt w. c. f. 1-4-56 to 30-6-69, 1-69 to 12-10-72 2%.
120	Cream and Butter when sold in sealed or tinned container.	3%	At all points of sale	ST-3614-X/900 (21)-69, dt. 1-7-69.	
121	Greams (Facial)	12%	M or I		See Cosmetics
122	Cream (Washing)	12%	M or I		See Cosmetics
123	Cream (Shaving)	12%	M or I		See Cosmetics

SCHEDULE OF RATES

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1	2	3	4	5	6
124	Crockery, cutlery, china ware, stone glazed ware and porcelain wares.	12%	M or I	ST-905/X, dated 31-3-56 amended by No. ST-1365/X-990-1956, dated 1-4-60, further amended by No. ST-3391 /X-10-12-62, dated 1-7-62 subsequently amended by No. ST-7096 /X-1012-1965 dated 1-10-65. ST-II-332 /X-1012-71 dated 15-11-71- further amended by Not: No. ST-II-1233/X-10 (1)-1974 dated 14-4-1974.	1-4-56 to 31-3-60 ● /1/-S.P. 1-4 60 to 30-6-62 @ 6% S. P., 1-7-62 to 30-9-65 @ 7% S. P. 10% upto 14-4-74 From 15-4-74 ● 12%.
125	Cups [see under 'goods of indoor or outdoor games].				
126	Cushions [see under 'Cotton rugs, etc.].				
126A	Cushions made of plastic [see under 'Mattresses']				
126B	Cushions (rubber) [see under 'Rubber mattresses']				
127	Custard	6%	M or I	ST-3610/X-900 (21) 69, dated 1-7-69.	
128	Cycle Parts, Manufactured by M/s. Roadmaster Industries of India (P) Ltd., Ghaziabad.	Exempt		ST-3520/X-902 (8) -70, dated 28-5-70.	1-1-69 to 31-12-71.
129	Cycle tubes (manufactured by Jyoti Rubber Industries Saharanpur).	Exempt		ditto	1-12-69 to 30-11-70.
130	Cycle and Machine Parts (Manufactured by Hindustan Monark (P) Ltd., Ghaziabad.	Exempt		ditto	15-12-67 to 14-12-70.
131	Cycle frames, Forks Mudguards, Rims manufactured by Hind Cycles Ltd., Ghaziabad.	Exempt		ditto	2-1-70 to 1-1-73.

1	2	3	4	5	6
132	Cableways and Cable Cranes (All Portable) M/s. Dass Hitachi (P) Ltd., (Meerut).	Exempt		ST-3520/X-902 (8) 70, dt. 28-7-70.	1-11-68 to 31-10-71.
133	<i>Dalchini</i>				See 'Spices and condiments'
134	Decorative Laminates.	6%	M or I	ST-4124 /X-950-(12)-1967, dated 31-7-67, (w. e. f. 1-8-67).	
135	Dealers maintaining Government Fair Price Shops on the turnover of food-grains supplied by Government.	Exempt	Dealers specified in Col. 2.	ST-4036/X-902 (5 Food)/57, dt. 1-11-58 on condition that such food-grains are sold in accordance with the conditions specified or that may be specified in future in this behalf by the Government from time to time.	1-4-56 to 30-10-58, like other foodgrain dealers.
136	Dentifrices	12% w. e. f. 15-4-69.	M or I	ST-5621-A / X-900 (54)-6 dt. 1-11-66 Subs. by ST-8490/X-900 (1)-61 dated 30-9-69 amended by No. ST-11-1233 X/10-(1) 1974 dt. 14-4-74.	1-11-66 to 30-9-69. @ 6% See also Cosmetics.
137	Deodorising Package for bath rooms.	12%	M or I		See Cosmetics.
138	Depilatories	12%	M or I		See Cosmetics.
139	Devdar				See Timber
140	Dhaincha (seeds of): Exempt			ST-1561/X-902-(7) -66, dated 22-9-67.	
141	Dhoties (manufactured on hand-	1.5% w.e.f.	Sale by dealer	ST-4719/X-900-(21)-69, dated 30-6-70.	

1	2	3	4	5	6
	loom from silk whether pure or mixed	1-7-70	to con- sumer		
142	1[Dictaphones, tape recorders and other similar ap- paratus for record- ing sound and tapes, parts and accessories thereof	12%	M or I	ST-3687/X-960-(5)- 57, dated 1-10-1958 as amended by ST- 1738/X-1012-1963, dated 1-6-63 ST- II-332/X-1012-71 dated 15-11-71; ST- II-6627/X-1012 1972, dated 1-12-73; further amended by Noti. No. ST-II- 1233/X-10-(1) dated 14-4-1974.	1-4-56 to 31 -3-59 @ 3 pies, M. P. 1-4-59 to 30-9-59 @ 2% M. P.; 1-10-49 to 31-3-63 @ 7%; upto 14-4-74 10%; from 15-4-74 @ 12%.
143	Diesel oil	Exempt	All dealers	ST-1365/X-900- 56, dated 1-1-60 as amended by No. ST-1725/X-1097- (3)-61, dated 21-4- 1961,	1-4-60 to 31-3-61 @ 2% S. P.
144	Domnuts and mother pearls	Exempt	—	ST-1258/X-902- (20)-56, dated 27-4- 1957.	1-4-56 to 31-3-57 @ 3 pies per rupee M. P.
145	Dressed hides and skins.	2%	Sale to consu- mer	ST-2934/X-902 (7)- 56, dated 1-8-58 as amended by ST- 4921/X-1035-(42)-60, dated 15-11-1961. SI-II-7179/X(AB 3) dt. 13-10-72 ; ST-II 2525 X 6(8)-1973 dt. 1-5-1973.	1-4-56 to 30-11-57 @ 3 pies per rupee ; from 1-12-57 @ 2% on sale to consumer.
146	Dry Fruits [See also under 'Spices, dryfruits, etc.']	3½%	M. P. At all points of sale from 15-11-71.	No. ST-7097/X- 1012, dated Oct. 1, 1965. ST-II-334/ X-1012-1971, dated 15-11-71.	Enhanced from 2% to 3% w. c. f. 1-12-65 up- to 14-11-71 3%.
147	Dry Cell Batteries manufactured by Geep Flash Light Industries Ltd., Allahabad.	Exempt		ST-3891/X-902 (5)- 1968, dated 8-10-68.	For three years.

1	2	3	4	5	6
148	Durries manufactured on handloom or pitloom	Exempt w.e.f. 1-8-1970		ST-911/X, dated 31-3-56 as amended by No. ST-7093/X-1012, 1965 dated 1-10-65. Substituted by ST-3515/X-950 (13)-65, dated 4-6-70. Substituted by ST-6137/X-950 (13) 65, dated 31-7-70.	1-4-56 to 30-9-65 exempt, 1-10-65 to 3-6-70 @ 2%; 4-6-70 to 31-7-70 @ 1%.
149	Durries (Mill made)	6%	M or I	ST-3609/X-900 (21)-69, dated 1-7-69	1-4-59 to 30-6-62 2%; 1-7-62 to 30-6-69 3%
150	Duggas & Dusters made out of handloom cloth.	Exempt		ST-4498/X-900 (63) dated 1-11-66.	
151	Dyed handloom cloth.	Exempt	All dealers	ST-1258/X-902- (20) 56, dated 27-4-57.	1-4-56 to 31-3-57 @ 3 pies M. P.
152	Dyes and colours & compositions thereof, including <i>Jagur</i> and <i>Sindoor</i> , both imitation and real.	7%	M or I	ST-905/X, dated 31-3-56 as amended by No. ST-1365/X-990-56, dated 1-4-60 as further amended by No. ST-1881/X-1008 (58)-58, dated 12-6-64. Further amended by U. P. Act No. XX of 1971, dated 21-8-71, ST-II-332/X-1012-71, dated 15-11-71; ST-II-6627/X-1012-1972, dated 1-12-73.	1-4-56 to 31-3-60 @ -/- S. P.; From 1-4-60 @ 6% S. P.
153	Edible oils pressed on ghanics by human or animal power.	Exempt		ST-911/X, dated 31-3-1956.	
154	Eggs	Exempt	All dealers	ST-1296/X-1008- (57-59, dated 2-5-1960.	1-4-56 to 31-8-59 @ 3 pies M. P.; 1-4-59 to 1-5-60 @ 2% M.P.

1	2	3	4	5	6
155	Electrical goods	12%	M or I	ST-805/X, dated 31-3-56 as amended by No. ST-1365/X-990-1956, dated 1-4-60 as further amended by No. ST-3391/X-1012-1962, dt. 1-7-1962 ; subsequently amended by No. 7096/X-2012-1965, dated 1-10-65; Noti. No. ST-II-1233 /X-10 (1)-1974 dated 14-4-1974.	1-4-56 to 31-3-60 @ 1/-, 1-4-60 to 30-6-62 @ 6% S.P. ; 1-7-62 to 30-9-65 @ 7 % S. P. Also see under 'All electrical goods' given below.
156	Electrical goods (All instruments, apparatus, appliances and all such articles the use of which cannot be had except with the application of electrical energy, including fans, lighting bulbs, fluorescent tubes (including their starters, chokes, fixtures, fittings and accessories), electrical earthenware and porcelain, and all other accessories and component parts, whether sold as a whole or in parts, but excluding electrical equipment, plants and their accessories required for generation, distribution, transmission of electrical energy and electric motors and parts thereof.	12%	M or I	w.e.f. Oct. 1, 1965, Vide Noti. No 7096/X-1012, dt. Oct. 1, 1965 As amended by ST-1781/X-900- (42)-67, dated 18-5-1971, Subsequently amended by ST-II-332/X-1012-71, dated 15-11-71 ; further amended by Noti. No. ST-II-1233 /X-10(1)-1974 dt. 14-4-74.	upto 14-4-74 10% from 15-4-74 @ 12%
157	Electric transformers manufactured in a factory or workshop in Uttar Pradesh.	Exempt	U/s 4B	AST-2483/X, dated 1-7-58. ST-II-8473 /X - 902 (70) - 72, dated 30-12-72.	
158	Electronic goods, equipments, apparatus and applian-	12%	M or I	ST-II-726 /X-900 (64)-69, dated 10-2-72.	upto 14-4-74 10%. From 15-4-74 12%.

1	2	3	4	5	6
	ces and parts and accessories thereof				
159	Electric Meters and Switch gears manufactured by G.E.C. of India (P.) Ltd., Alld.	Exempt	ST-1086/X-902,9/68, dated 13-1-69,	For three years	
160	Electrical equipments, plants and their accessories required for generation, distribution and transmission of Electrical energy and electric motors and parts thereof	7%	M or I w.e.f. Oct. 1, 1965, vide Noti. No. 7096/X-1012, dt. Oct. 1, 1965. Amended by ST-1781/X-400(42)-67 dt. 18-5-71. ST-II-332/X-1012-71, dt. 15-11-71		
161	Exercise books, other than those referred to in Notification No. ST-II-6623/X-1012-1272, dt. 1-12-73. (See 'Books and Magazine')	5%	M or I ST - II - 6624 /X-1012-1972, dated 1-12-73.		
162	Eyebash brushes	12%	M or I		See Cosmetics
163	Eye-tax and Eau-de-cologne	12%	M or I		See Cosmetics
164	Fair Price Shop-holders				See dealers maintaining Gov. Fair Price Shops.
165	Fertilizers other than chemical fertilizers	Exempt	M.P. ST-907/X, dated 31-3-56 as amended by No. ST-3470/X, dated 16-7-1956.	1-4-56 to 20-5-56 @ 6 pias S. P.	
166	Fire-wood	2%	Sale by Forest Deptt or pvt. owners of forests or by importers	ST-383/X-902(56) dt. 25-3-64. ST-II-332/X-1012-71, dt. 15-7-71.	
167	Fish (when sold in tinned or sealed containers)	6%	M or I	ST-7097/X-1012-1965, dated 1-10-65 ; ST-3610 /X-900 (12)-69, dt. 1-7-69.	@ 2% upto 30-9-65, 1-10-65 to 30-6-69 3% and 6% w.e.f. 1-7-69.

1	2	3	4	5	6
168	Flowers, flower seeds, seedlings plants	3½%	At all points of sale	ST-II 6628/X-1012-1972, dt. 1-12-73.	
169	[Foam rubber Products, rubberised coir and fibre-foam products]	12%	M or I	ST-3610/X900 (21)-69, dated 1-7-69. ST-II-33-/X -1012-71 dated 15-11-71, ; ST-II-6627/X-1012-1972 dt. 1-12-73 ; further amended by Noti. No ST-II-1233/X-10 (1)-1974 dated 14-4-1974.	Upto 14-4-74 10%. From 15-4-74 @ 12%
170	Foodgrains (including cereals and pulses) but excluding Sawan, Kodon, Madua, Kesar (or Kisari, or Latri), Kisari dal, Kakun, Manjhri, (or Ankari), Juar, Kuu, Ramdana, and Paddy.	4%	All points of purchase	ST-II - 7122/X 900 (16) 64 dt. 1-10-64, Amended by ST-II 336/X|1012-71 dt. 15-11-71. Partially modified by ST-II-80/X-900 (o2)-72, dt. 19-3-73 Amended by ST-II-3364/X-900 (62) 72, dt. 16-7-73.	1-10-64 to 14-11-71 @ 1.5% S. P.; 15-11-71 to 18-5-73 1%
	(i) Paddy was taxable upto 15-2-65. The Noti. dt. 16-7-73 mentioned in col. 5 exempts paddy from payment of tax under the U. P. Sales Tax Act.		Exempt	ST-315/X-900 (16-A)-1964, dated 16-2-1965; ST-II-3364-A/X-900 (62)-72, dt. 16-7-73.	
	(ii) w. e. f. 1-4-59, foodgrains taxable only if turnover is above Rs. 25,030/- ¹			ST-1026/X-1097 (1)-58, dated 1-4-59 on ST-7123/X-900(16)-64 dated 1-10-64.	
171	Foot wear [of all kinds] ²	3½%	At all points of sale from 15-11-71.	w.e.f. Oct. 1, 1965 vide Noti- No. ST-7097/X-1012, dt. Oct. 1, 1965. ST-II - 334/X - 1012-1971 dt. 15-11-71 ; ST-II-6628/X-1012-1972, dt. 1-12-73.	Enhanced from 2% to 3% and then from 1-10-65 to 14-11-71 3%.
172	Fountain-pens	7%	M or I	ST - 6438/X - 1962-dt. 1-12-62 and further amended	

1. Subs. vide 1973 Amendment.

2. With effect from 15.11.71, no dealer exclusively dealing in food-grains (including cereals and pulses) shall be liable to tax if his turnover of purchase of the assessment year does not exceed Rs 25000/- vide Notification No ST-II-337/X-1012-1971 dated 15-11-71.

3. Before 1-12-73 Notification the point of sale was MP and the entry was 'Foot wear' only.

1	2	3	4	5	6
				by ST-II-332/X-1012-71, dt. 15-11-71.	
173	Fresh fruits and green vegetables.	Exempt	All dealers	ST-911/X, dated 31-3-1956.	
174	Fruits (when sold in tinned or sealed containers).	3%		ST- 7097/X - 1012-56, dt. 1-10-65.	@ 2% upto 1-10-65.
175	Furniture other than Iron and Steel furniture.	10%	M or I	ST-905/X, dated 31-3-56, as amended by No. ST-1363/X-1045-1960, dt. 5-4-61, subsequently amended by No. ST-3119/X 102 (4)-1965, dt. 1-9-66; ST II-332/X - 1012 -1971, dt. 15-11-71; further amended by Noti. No. ST-II-1233/X-10(1) 1974 dt. 14-4-1974.	1-4-56 to 31-3-60 @ -1/-; 1-4-60 to 4-6-61 @ -1/-; 1-4-60 to 4-6-61 @ 3 % S. P.; 5-4-61 to 31-8-66 @ 7%. Upto 14-4-74 8% and from 15-4-74 @ 10%.
176	Furniture of Iron and Steel	12%	M or I		See 'Iron and Steel furniture' (Sl. No. 252)
177	Gaddas [see Cotton Rugs, etc.]				
178	Ganja	12%	1/2 Sale to consumer]	ST-908/X, dated 31-3-56 as amended by No. ST-1365/X - 960 - 1956 dated 1-4-60. as further amended by No. ST-1363/X-1045-1960, dt. 5-4-61, amended by ST-1607/X-900 (12)-67, dated 2-4-69, further amended by ST-II-6203/X - 1012-1972, dated 29-9-72; further amended by Noti. No. ST-II-6627/X-1012 - 1972, dt. 1-12-73.	1-4-56 to 31-3-60 @ -1/-, 1-4-60 to 4-4-61 @ 6%; 5-4-61 to 1-4-69 @ 7%, 10% upto 30-9-72 w. c. f. 1-19-72.
179	Garments made of hand-made Chikan.	Exempt	M. P.	ST - 4341/X - 970 (48) 53, dated 14(3) 1958.	

1. Subs by Noti. No. 6627/X-1012 1972, dated 1-12-73.

1	2	3	4	5	6
180	Garments (made of hand-loom cloth or mill-made cloth and bearing hand-made Chikan work).	Exempt (w.e.f., 1-4-63)		ST-1823/X-900-(8)-63, dated 4-6-63.	
181	Gas Lanterns, Petromax and Stoves and parts and accessories thereof.	7%	M or I	ST-339/X-1012, 1962, dated 1-7-1962, as amended by No. ST-7100/X-1012-1965, dt. 1-10-65; ST-2399/X-900 (53)-1969, dated 30-9-69; ST-II-332/X-1012-71, dated 15-11-71.	1-4-56 to 31-3-59 @ 3 pies per rupee; 1-4-59 to 30-6-62 @ 2% M.P.; 1-7-62 to 30-9-65 @ 3% M. P.
182	Gatta	3½%	M or I	ST-9707/X-900(37)-69, dated 1-12-69. ST-II-332/X-1012-71, dt. 15-11-71.	
183	Geru [See under 'Ramraj, Geru, etc.']				
184	Ghee	3%	At the point of first purchase	ST-6439/X-1012-1962, dated 1-12-1962, as amended by No. ST-7931/X-906 (16)-64, dt. 1-12-64, further amended by No. ST-124-A/X-900-(16)-1964, dated 16-2-65. Further amended by notification No. ST-II-336/X-1012-1971, dated 15-11-71.	1-4-56 to 31-3-56 @ 3 pies; 1-4-59 to 30-11-62 @ 2% M.P.; 1-12-62 to 30-11-64 @ 3% on first purchase; 1-12-64 to 15-2-65 @ 5% first purchase.
185	Gitti [See under 'Ramraj Geru, etc.']				
186	Glass Bangles plain	7%	M or I	ST-905/X, dated 31-3-60 as amended by No. ST-1365/X-990-1956, dated 1-4-60 as further amended by No. ST-6438/X-1012-1962, dt. 1-12-62 modified by No. ST-471/X-900-(45)-65, dated 1-2-65; No ST-3609/X-900 (21)-69, dated 17-69 ST-II-332/X-1012-71, dt. 15-11-71.	1-4-56 to 31-3-60 @ -1/- per rupee S.P.; 1-4-60 to 30-11-62 @ 1% 1-12-62 to 30-6-69 @ 7%.

1	2	3	4	5	6
187	Glass- Bangles Ornamented (including cut glass Bangles).	7%	M or I	ST-1435/X-900 (45) 1965, dated 1-4-66 No. ST-3609/X-900 (2)-69, dated 1-7-69. ST-II-332/X-1012-71, dt. 15-11-71.	Before notification, dt. 15-11-71 it was taxable as glass bangles, 1-4-66 to 30-6-69 %3%; 1-7-69 to 14-11-71 %5%.
188	Glass- Phials (hand-made).	Exempt		No. ST-2134/X-209-(10 G. P.)-58, dated 1-1-63.	
189	Glass wares other than hurricane lantern chimneys, optical lenses and bottles.	12%	M or I	ST-905/X, dated 31-3-56 (modified by ST-1417/X-902-(2)-A)-56, dated 13-1-58 as amended by No. ST-1365/X-970 1956, dated 1-4-60 as further amended by No. ST-1363/X-1045-1960, dated 5-4-61 subsequently amended by No. ST-7094/X-1012-1965, dated 1-10-65, ST-II-332 X-1012-71, dated 15-11-71; further amended by Noti. No. ST-II-1233/X-10(1) 1974 dt. 14-4-74.	1-4-56 to 31-3-60 @ -/1/- per rupee; 1-4-60 to 4-4-61 @ 6% S P; 5-4-61 to 30-9-65 @ 7%; upto 14-4-71 10% and from 15-4-74 12%
190	Glass bottles or phials, hurricane lantern or lamp chimneys, block glass and broken glass.	3½%	At all points of sale.	ST-II-6628/X-1012-1972, dt. 1-12-73.	
191	Goods for indoor or outdoor games or sports, toys swings, <i>Jhola</i> , medals, cups, trophies and badges.	3½%	At all points of sale.	ST-II-6628/X-1212-1972, dated 1-12-73.	
192	Goods sold by the Lucknow and Dehra Dun branches of the Kashmir Government Art Emporium.	Exempt		ST-911/X, dated 31-3-58.	
193	Goods sold to the Ambassadors and Diplomats of Foreign States in India.	Exempt	M.P.	ST-911/X, dated 31-3-56.	

1	2	3	4	5	6
194	Goobs sold to the "GARE" (Co-operative for American Relief everywhere).	Exempt	ST-2728 /X-902 (4).1966, dated Aug. 12, 1966.		
195	Goods sold to the United Nations and its specialized agencies in U. P.	Exempt	ST-1034/X-902(1)-69 dated 10-3-69.		
196	Goolar				
197	Gota				See Timber See 'Hand-made Gota.' See 'Sale of any goods excepting cement by any deptt, or the State Government or Central Government.'
198	Government Departments				See 'Food-grains.'
199	Gram				
200	¹ Gramophones, record players, record-changers, parts and accessories thereof and gramophone records and gramophone needles].	12% M or I	ST-3687/X-950(5) 57, dated 1-10-58 as amended by ST-1738/X-1012 1063, dated 1-6-63, ST-II-332/X-10-12-71 dt. 15-11-71; ST-II-6627/X-1012-1972. dated 1-12-73; further amended by Noti. No. ST-II-1233/X-10(1)-1974 dt. 14-4-74.		1-10-58 to 31-5-63 @ 7% upto 14-4-74 10% and from 15-4-74 12%
201	Ground-nut Oil	2% M or I	ST-905/X, dated 31-3-56 as amended by No. ST-4082/X, dated 31-7-56; as further amended by ST-1364/X-1045(19)-1960, dated 5-4-1961 as modified by ST-4984 /X-900 (9) 61, dated 18-11-1961, ST-2438 /X-900(15)-69, dt. 10-9-70; ST-II-532 /X-10-12-11, dt. 15-11-71.		1-4-58 to 31-7-56 @-1/- S.P.; 1-8-56 to 4-4-61 exempt; 5-4-61 to 31-10-61 @ 3% S. P.; 1-11-61 to 9-9-70 @ 1% 10-9-70 to onward @ 3%.

1. Subs vide 1973 amendment.

1	2	3	4	5	6
202	Gur including Shakkar, Powder, Gur-Raskat Palmyra Gur.	Gur- Jaggery Lauta, and	5% On first purchase	4T-7122 /X-909(16)-64, dated 10-64, ST-9470/X-900 (16) - 64, dated 26-12 -64. ST-II-336 /X-1012-71, dt. 15-11-71.	3% 1-10-64 to 25-12-64 (at the point of first purchase).
203	Hair; flower	12%	M or I		See 'Cosmetics'.
204	Hair nets and Choties	12%	"		"
205	Hair oils perfumed and hair dyas.	12%	"		"
206	Hair creams	12%	"		"
207	Hair clips	12%	"		"
208	Hair Brushes	12%	"		"
209	Hair combs	12%	"		"
210	Hair Tonics	12%	"		"
211	Hair Lotions	12%	"		"
212	Hair fixers	12%	"		"
213	Haldi				See 'Spices and condiments.'
214	Haldu				See 'Timber'.
215	Handloom cloth dyed				See 'Dyed Handloom Cloth.'
216	Handloom cloth of all kinds.				See 'All kinds of cloth manufactured on handloom.'
217	Handloom cloth printed or embroidered.				See 'Printed or Embroidered Handloom cloth.'
218	Handloom Shawls and Lois whether plain, printed or embroidered.	Exempt	All dealers	ST-5621/X-900 (17)-61, dated 16-2-62.	1-4-56 to 15-2-62 M. P. tax,
219	Hand-made Gota	Exempt	Sale by manufacturer	ST-4726/X-902- (36) 1957, dated 31-12-59.	1-4-56 to 31-3-59 @ 3 pies; 1-4-59 to 31-12-59 @ 2%.

1	2	3	4	5	6
220	Hand-made Gota	3%	Other dealers	Sec. 3	
221	Hand-made paper	5%	All dealers	ST-911/X, dated 31-3-1956. ST-II 332 / X-1012-71, dt. 15-11-71.	
222	Hand-printed cloth when sold by Printers thereof.	Exempt		ST-911/X, dated 31-3-56.	
223	Hand-make scissors and knives when quality marked by the Industries Department.	Exempt	All dealers	ST-911/X, dated 31-3-56.	
224	Hand-spun yarn but excluding hand-spun silk-yarn.	Exempt		ST-911/X, dt. 31-3-56, modified by ST-7810/X-902-(9) 61, dated 1-2-68.	
225	Hand-spun filature silk yarn.	2%	M or I	ST-7810-A/X-902 (9) 61, dated 1-2-68.	
226	Hard-board including fibre-sheets, leather board, plywood and decorative laminates.	7%	M or I	ST-4426/X-900-(12) 1967, dated 31-7-67. as subsequently amended by ST-11953/X-900 (112) /69, dated 21-4-71; ST-II 332/X-1012 /71, dt. 15-11-71; ST. II-6627/X-10-12-1972, dt. 1-12-73.	
227	Hardware	6%	M or I	ST-4128 /X-950-(12)-1967, dated 31-7-67.	
228	Hats & Hat Cover See under 'ties, bows, etc.'				
229	Heeng See 'Spices' dry fruits and condiments.'				
230	Hemmed and fringed towels, bed-sheets, table-cloth pillow covers, handkerchiefs, napkins, dusters, <i>lihafs</i> <i>jholas</i> , <i>orhanis</i> , and Duggas made out of handloom cloth.	Exempt	M. P.	ST-1258/X-902 (20)-56, dated 27-4-57, as modified by ST-721/X-u02 (20)-56, dated 16-7-58 and ST-3368/X-902, (51-E)-52, dt. 4-1-1962, as further amended by ST-4498 /X-900 (63)-1966, dt. 1-11-66.	

1	2	3	4	5	6
231	Hemp goods	3%	M or I	ST-393J/X-1045 (19), 60, dated 18-6-64. ST-3686/X-1008(56)-67 dt. 15-11-68.	18-7-64 to 14-11-68 @ 4%.
232	Hides and skins (dressed).	2%			See 'Dressed hides and skins'.
233	Hides and skins (Raw)	2%			See 'Raw hides and skins'.
234	Heney	Exempt		ST-II-335/X-1012-1971 dt. 15-11-71.	
235	Hosiery cloth in length	Exempt			See under 'Textiles'.
236	Horn combs	Exempt		ST-911/X, dated 31 -3-1956.	
237	Hoses of all kinds— rubber, plastic or canvas	7%	M or I	ST-3602/X-900 (21)- 69, dated 1-7-69. ST- II-332/X-1012-71, dt. 15-11-71; ST-II-6627/ X-1012-1972 dt. 1-12-73.	
238	Hosiery made of pure cotton or silk	2% w.e.f. 1-5-72	At all points of sale	ST-4562- II/ X-906- (7-M)-57, dated 1-10- 62, ST-3612/X-900 (21)-69, dt. 1-7-69. No. ST-9377/X-906 (AB-4)-1971, dated 6-10-71, No. ST-II- 333/X-1012/1971, dated 15-11-71. As further amended by ST-II-517/X-1012-A- 71, dt. 29-4-72; ST- II-6628/X-1012-1972, dated 1-12-73.	1-7-69 to 14- 11-71 @ 1% 15-11-71 to 30-4-72 @ 3½%.
232	Hosiery of all kinds other than pure cot- ton hosiery	3½%	M. P. At all points of sale from 15-11-73	ST-3612/X-900-(21)- 69, dated 1-7-69. No. ST-II-334/X-1012- 1971 dated 15-11-71; ST-II-6628/X-1012- 1972. dt. 1-12-73.	1-7-69 to 14- 11-71 3%.
240	Hosiery made of pure wool.	3½%	M or I	ST-1365/X-1490-1956, dated 1-4-60, amend- ed by ST-1281/X-(4) 58 dated 1-10-61. ST- II-334/X-1012-71 dt. 15-11-71.	See woollen goods.

1	2	3	4	5	6
241	Hospital equipment and apparatus	4%	M or I	ST-4124/X-950 (12), 1967, dated 31-7-67, corrected by ST-4577-A/X-950(12)-67, dated 20-9-67, ST-II-332/X-10-12-71, dated 15-11-71.	This entry has been omitted from 1-12-73 vide Not. No. ST-II-6622/X-1012-1972 dt. 1-12-73.
242	Hot and cold drinks, ice cream, <i>Kulfi</i> milkshake, <i>Lassi</i> , beverages, squashes or <i>Sharbat</i> , when served to customers.	3½%	At all points of sale	ST-II-6622/X-1012-1972, dt. 1-12-73.	
243	Hukka Tobacco	Exempt	M. P.	ST-4064/X-900 (4)58 dt. 23-11-58.	
244	Hurricane lanterns and lamps, including their parts	3½%	At all points of sale	ST-II-6628/X-1012-1972, dt. 1-12-73.	
245	Ice	3%	M or I	ST-II-332/X-1012 71 dt. 15-11-71.	
246	Ice Cream				See under 'Hot and Cold drinks']
247	<i>Ilaichi</i>				See 'Spices and condiments....'
248	Imitation ornaments and bangles, except those covered by any other notification issued under the Act.	3½%	At all points of sale	ST-II-6628/X-1012-1972, dt. 1-12-73.	
249	Industrial lubricants	6%	M or I	ST-905/X dated 31-3-56 as amended by ST-1365/X-990-1956 dt. 1-4-60 as further amended by ST-1363/X-1045 (19)-60, dated 5-4-61.	1-4-56 to 31-3-60 @ 9 pice per rupee. 1-4-60 to 4-61 @ 5%.
250	Iron and Steel [as defined in clause (iv) of Sec. 14 of the Central Sales	3%	Sale to the consumer	ST-2933/X-902 (7) 56, dated 1-8-58 as amended by ST-1367/X-990-1956, dated	1-4-56 to 31-3-60 @ -/3/- ; 1-4-60 to 5-7-66 @ 2%.

1	2	3	4	5	6
	Tax Act, 1956 (74 of 1956)].			1-4-60, as modified by No. ST-4921/X-1035 (42)-60, dt. 15-11-61 as further amended by No. ST-3298/X-906 (AB-1)-1965, dated 6-7-66. ST-II-7179/X(AB.3)-72 dated 13-10-1972; ST-II-2525/X-6 (8)-1973 dated 1-5-1973.	
251	Iron and Steel safes and almirahs.	12%	M or I	ST-3487/X-960(5) 57, dated 1-10-58 as amended by ST-1738/X-1012-1963, dated 1-6-63. ST-II-332/X-1012-71 dated 15-11-71, further amended by Noti- No. ST-II-1233/X-10(1)-1974. dt. 15-4-74.	1-10-58 to 31-5-63 @ 7%; upto 14-4-74 10% and from 15-4-74 12%.
252	Iron and Steel furniture other than iron and steel safes and almirahs.	12%	M or I	w. e. f. Sept. 1, 1966 vide Noti. No. ST-3119/X-1012 (4)-65, dated Sept. 1, 1966. ST-II-322/X-2012-71, dt. 15-11-71, further amended by Noti. No. ST-II-1233/X-10 (1)-1974 dt. 14-4-1974.	10% upto 14-4-74 and from 15-4-74 12%.
253	Ivory goods	5%	M or I	ST-911/X, dated 31-3-1956 as amended by ST-3121/X-1012 (4)—1965, dated 1-7-66. ST-II-332/X-1012-71 dt. 15-11-71.	1-4-56 to 30-6-66 exempt.
254	Jaggery powder	5%	M. P.	ST-2312/X, dated 1-10-52 as amended by ST 4335/X-260(i)-1958, dt. 1-12-1959; ST-II-336/X-1012-71, dt. 15-11-71.	1-10-52 to 30-11-59 @ -/6 S. P.; After 1-12-59, see 'Gur'.
255	Jaifal See 'Spices, dry fruits and condiments, etc.'				
256	Jamun				
257	Jam and Jelly (when sold in tinned or sealed containers).	7%	M or I	ST-7097/X—1012-1965, dated 1-10-65, modified by ST-7794/X-1965,	See 'Timber'. Upto 30-6-69 @ 3% from 1-7-69 to onwards @ 6%.
1.	Omitted see remarks.				

1	2	3	4	5	6
				dt. 1-4-66, Amend- ed by ST-3609/X- 900(2)-69, dt. 1-7- 69; ST - II-332/X- 1012-71, dt. 15-11- 71; ST-II-6627/X- 1012-1972 dt. 1- 12-73.	From 1-12-73 7%.
258	<i>Jawitri</i> See 'Spices, dry fruits and condiments, etc.				
259	<i>Jhola</i> [See under 'goods for indoor or outdoor games'.]				
260	<i>Joz</i>				See 'Spices, dry fruits and condiments, etc.'
261	<i>Juar, Kutu, Ramdana.</i>	Exempt all dealers		ST3985/X, dated 28-7-1956, ST- 7632/X-900 (16-A) 1964, dt. 30-11-64.	
262	Jute and Sunn and sunhemp, as defined in clause (v) of Section 14 of the Central Sales Tax Act, 1956 (74 of 1956):	2% On first purchase		ST-2933/X-902(7) 56, dated 1-8-58 as amended by No ST - 1367/X-990- 1956, dated 1-4-60 (modified by ST- 4921/X-1035 (42) -60, dated 15-11- 61); First purchase taxable by No. ST -3302/X-900(16)- 66, dt. 1-7-66. ST- II-336/X-1012- 1971, dated 25-11- 71. ST-II-2526/ X-6(8)-1973 dt. 1-5-73.	1-4-56 to 31- 3-60 @ -/-/3 picks; 1-4-60 to 5-7-66 @ 2% on sale to consumer. From 6-7-66 @ 2% on first purchase.
263	Jute and hems goods (A rebate to the extent of the full amount of the tax levied on the last transaction of sale preceding ex- port out of India vide ST-6323-B/X- 960(6)-55, dated 18- 12-62).	3%	M or I	ST-1363/X - 2045 (19)-60, dated 5-4- 61, modified by ST-3930/X-1045 (19-60, dated 18-7- 64 and ST-3686/ X-1008(56)/67, dt. 15-11-68. ST-II- 332/X-1012-71, dt. 15-11-71.	11-68 @ 4% to 15-11-68 onwards @ 3%
264	<i>Kachri</i> [See under 'Sewaiyan, etc.']				
265	Kalabattu (manufac- tured in Uttar Pra- desh and sold by the manufacturer.	Exempt sale by manu- facturer		ST-911/X, dated 31-3-1956.	For rates and point of tax from 1- 12-73 see the entry below (Sl. no. 267)

1	2	3	4	5	6
266	Kalabattu	3%	Other dealers	Sec. 3	For rates and point of tax from 1-12-73 see the entry below.
267	Kalabattu, gata, lachka, thappa, salma sitara, gokhru, including their cuttings, wastes or garlands and garlands of zari.	3½%	At all points of sale	ST - II-628/X—1012-1972, dated 1-12-73.	
268	Kali Mirch. [See 'Spices, dry fruits and condiments.'				
269	Kalonji				Do.
270	Kankar [see under 'Ramraj, Geru, etc.'				
271	Kashmir Government Art Emporium.				See 'Goods sold by the Lucknow and Dehradun branches of Kashmir Government Art Emporium.'
272	Kerosene oil	7%	M or I	ST-966/X, dated 31-3-55 as amended by ST-1365/X-990-1-56, dt. 1-4-60 as further amended by No. ST 6438/X- 1012- 1962. dated 1-12-1962. ST-11 332/X-1012-71, dt. 15-11-71.	1-4-56 to 31-3-60 @ 1/-; 1-4-60 to 30-11-62 @ 6%.
273	Khandsari Molasses	12%	M or I	ST-935/X, dated 31-3-56 as amended by No. ST-417/X-902 (9)-58, dated 1-2-57 as further amended by No. ST-1365/X-990-56, dt. 1-4-60, ST-3609/X-900 (21)-69, dated 1-7-69, amended by ST-47-20/X-900 (24)-70, dt. 30-6-70, ST-II-332/X-1012-71, dt. 15-11-71; further amended by Noti. No. ST-II-1233/X—10(1)- 1974 dated 14-4-1974.	1-4-56 to 31-1-57 @ 1/- S.P.; 1-2-57 to 31-3-60 @ 6 pies S. P.; 1-4-60 to 30-6-69 " 3%, 1-7-69 to 30-6-70 " 6%. 10 % upto 14-4-74 and from 15-4-74 12%.
274	Khandsari sugar on which additional excise duty is not leviable under the	3% w. e. f. 1-10-72	On first purchase	ST-1365/X- 990-56, dated 1-4-60, amended by ST-II-332/X-1012-71, dt. 15-11-71,	From 1-4-60 to 14-11-71 2% M or liable on

1. This entry as it stood in the First Schedule to U. P. Sales Tax Act has been omitted by Noti. No. ST. II 6526/X-1012-1972 dt. 1 12-1973. Previously the entry was deleted from the Noti. Schedule No. 332/X-1012 dt. 15.11.71 by ST, II-6203/X-1012 72 dt. 29-9 72.

1	2	3	4	5	6
	Additional Duties of Excise (Goods of Special Importance) Act, 1957, or, if leviable, it has specifically been exempted from such duty.]			ST-II-6204/1012-1972, dt. 21-9-72.	first purchase from 1-10-72. The entry has been omitted.
275	Khandsari sugar produced after Feb. 28, 1959.	Exempt	All dealers	ST-1615/X-902 (9) 52, dt. 13-8-59.	Provided that the Central Excise Duty both basic as well as additional leviable thereon from 1-3-69 has been paid and that the dealers thereof furnish proof to the satisfaction of the assessing authority that such duty has been paid.
276	<i>Khaehkash</i> (Poppy seed)				See 'Spices and condiments etc.'
277	<i>Khatai</i>				—do—
278	Kitchen gadgets except those included in any other notification issued under the Act.	3½%	At all points of sale	ST. 6628/X-1012 1972, dt. 1-12-73	
279	Knitting wool	6%	M or I	ST-1365/X-930-19 56, dt. 1-4-60	1-4-56 to 31-3-60 @ 1%
280	Kulfi	[See under 'Hot and Cold drink'].			
281	Kutu, Kondo, Kisari, Kakun,	Exempt			See under Foodgrain.
282	Laces ¹	3½%	M. P.	ST-7092/X-1012 - 195 dated 1-10-65. ST-	1-10-65 to 30-6-09 @

1. See also 'Shoe lasts, buckles and laces.'

1	2	3	4	5	6
				3612/X-900 (21)-69, dated 1-7-69, further modified by ST-9377/X-906 (AB-4)-1971, dated 6-10-71, ST-II-333/X-1012 -1971, dated 15-11-71.	2%, 1-7-69 to 14-11-71 @ 1% 15-11-71 to onwards 3½%.
283	Lassi	[See under 'Hot and Cold drinks']			
284	Lavender water	12%	M or I		See 'Cosmetics.'
285	Leather cloth and inferior or imitation leather cloth ordinarily used in book binding.	Exempt	All w. e. f. dealers. 30-7-60	ST-1087/X-960-61. dated 13-7-1961.	Provided that the Additional Central Excise Duties leviable thereon have been paid and dealers furnish proof to the satisfaction of the assessing authorities.
286	Leather board	6%	M or I	ST-4124/X-950-(12)-1967, dated 31-7-67.	
287	Leather other than goods other than footwear.	3½%	M.P. At all points of sale from 15-11-71.	ST-1-67/X-1045 (19)-60, dated 5-4-61, ST-II-334/X-1012-1971, dated 15-11-71.	1-4-56 to 31-3-59 @ 3 paise M. P.; 1-4-59 to 4-4-61 @ 2% M.P.; 5-4-61 to 14-11-71. @ 3%
288	Leather (Tanned)	[See 'Tanned Leather']			
289	Lehaf				[See under 'Ready made Garments (all kinds of) etc.']
290	Lehaf filled with cotton				See Cotton Rugs, etc.
291	Lemonade when sold in sealed or tinned containers.	6%	M or I	ST-3610/X-900(21)-69, dated 1-7-69, substituted by ST-10206/X-900 (21)-69, dt. 8-12-69,	

1	2	3	4	5	6
292	Limes stone				See under 'Ramraj, Geru, etc.'
293	Livestock	Exempt	M. P.	ST - 911X, dated 31-3-1956.	
294	Locks and their parts [The entry covered by notification, dt. 1-12-73 is as below.]	3½%	M.P.	ST-911/X, dated At all 31 - 3-56 amended point of by ST-1368 / X - sale from 1045 (19) / 60, dt. 15-11-71. 5-4-61, SI-3612/X -900(21)-69, dt. 1-7-69, ST - II-335/ X-1012-1971, dt. 15-11-71.	1-4-56 to 4-61 manu- facturers exempt. 4-5 -61 to 30-6 69 @ 2%, 1-7-69 to 14 -11 - 71 @ 3%.
	Locks of all kinds, their keys and parts.	3½%	At all points of sale.	ST-II-6628 / X—1012-1972, dt. 1-12-73.	
295	Lois Handloom				See 'Handloom shawls and lois etc.'
296	Long (Clove)				See 'Spices and condiments'.
297	Lotions	12%	M or I		See Cosmetics.
298	Machinery and Spare parts of machinery, not being such machinery, or spare parts thereof as are taxable under any other notification issued in this Schedule]. ¹	7%	M or I	ST-1367 / X - 1045 (19)-60, dated 5-4-1961. ST-7098/ X-1012-1965, dt. 1-10-65 ST - II-332/X-1012-71, dt. 15-11-71; ST-II-6627/ X-1012—1972, dt. 1-12-73.	1-4-56 to 31-3 - 59 @ 3 pies M. P. ; 1-4-60 to 4- 4-61 @ 2% M.P. ; 5-4- 61 to 30-9- 65 @ 3% M.P. : 1-10- 65 to on wards @ 6% See 'Timber' See 'Timber' See under 'Ramraj, Geru, etc'.
299	Mahua				
300	Mango				
301	Marble Chips				

1. Schedule refers to the Schedule of Notification No. ST-132/X-1012-71, dt. 15-11-71 issued under Sec. 3-A of the U. P. Sales Tax Act.

1	2	3	4	5	6
302	Marble goods, ¹ [but not including marble chips.]	Exempt	All dealers	ST-911/ X, dated 31-3-56; ST-II-6625/X-1012-1972 dt. 1-12-73.	
303	[Matches, empty match-boxes, match splints and match-veneers] ²	7%	M or I	ST -905/X, dated 31-3-56 as amended by ST-1365/X-990-56, dated 1-4-60 as modified by No. ST - 3391/X-1012-1962, dated 1-7- 962. ST-II-332/X-1012-71, dt. 15-11-71; ST - II-6627/X1012-1972, dated 1-12-73.	1-4-56 to 31-3-60 @ -/1/- M.P.; 1-4-60 to 30-6-62 @ 6% S.P.
304	Mathematical or survey instruments made in India (when quality marked by the Industries Department).	Exempt	All dealers	ST-911 / X, dated 31 - 7 - 1956, as amended by No. ST - 5751 / X-902 (17)-64, dated 18-2-1967.	This entry has been omitted by Noti. no-ST-II-6625/X-1012-1972, dt. 1-12-73.
305	Mattresses, [cushions] ³ and pillows made of plastic or admixture thereof.	12% w.e.f. 15-4-74	M or I	ST-4685 / X-900 (69)-1966, dated Nov.- 1, 1966, ST-II-332/X-1012-1971 dated 15-11-71 ST-II-6627/ X-1012-1972 dated 1-12-73; further amended by Noti. No- ST-II-1233/ X-16(1) -1974 dt. 14-4-1974.	1 - 11 - 66 to 14-4-74 10% and from 15-4-74 12%
306	Meat and fish undressed and untinned.	Exempt	All dealers	ST-911/X, dated 31-3-56 as amended by No. ST-5751/X-902 (17)-1964, dated 10-2-1967.	
307	Meat (when sold in tinned or sealed containers).	6%	M or I	ST-7097/X-1012-65, dated 1-1-65. As amended by ST-3609 / X-900 (21)-69, dt.1-7-69. ST-II-332/X-1012-71, dt. 15-11-71.	2% to 3% w. e. f. 1-10-65 and 3 % to . % from 1-7-69.
308	Medal	[See under goods of 'indoor or outdoor games'.]			

1. Subs. by 1973 Notification.

2. Subs. by 1973 Notification for 'Matches'.

3. Suqs. by 1973 Notification.

1	2	3	4	5	6
309	Medicines and Pharmaceutical preparations including insecticides and pesticides.	3%	M or I	ST-3504/X, dated 10-5-56 as amended by ST-1365/X-990-56, dated 1-4-60 as amended by Not. No. ST-5265 / X - 902 (II)-56, dated 11-10-62, ST-3609/X-900 (21)-69, dated 1-7-69. ST-II-332/X-1012-71, dt. 15-11-71.	8-5-56 to 31-3-60 @ 3 pies S. P.; 1-4-60 to 30-6-69 @ 2%.
310	Medicinal preparations (made out of medicines purchased from dealers within U. P.) sold by medical practitioners to their own patients under their own prescriptions and from their own dispensaries.	Exempt		ST-5T5265/X-902(II)-56, dated 11-10-1962, as amended by Not. No. ST-6301 /X-902 (II)-56, dt. 14-12-62.	Subject to the condition that such medical practitioners keep a record of medicines and the price paid therefor and copies of the prescriptions showing their serial numbers, the name of the patients for whom they are meant and the price charged from the patients, and the records so kept shall open to inspection for the assessing authority.
311	Military Canteens and stores department (India).	Exempt		ST-4520/X-902 (24) 44, dt. 6-11-62, read with No. ST-6073/X-902 (24) 48, dt. 16-11-62.	

1	2	3	4	5	6
312	Milk-powder, condensed milk, baby milk, baby foods and all other food-stuffs or products, whether used as such or after mixing them with any other foodstuff or beverage, when sold in sealed or tinned containers.	7%	M or I	ST-3610 / X-900-(21)-69, dt. 1-7-69 and ST-922 / X-900 (21)-69, dated 31-3-70; ST-II-332/X-1012-71 dated 15-11-71 ; ST-II-6627 / X - 1012—1972, dt. 1-12-73.	
313	Milk and milk products but excluding (1) products sold in sealed containers, (2) Sweet-meats, (3) Ghee; and (4) butter, cream and cheese.	Exempt		ST-911/X, dated 31-3-56 as modified by ST-3506/X, dt. 10-5-56, as further modified by ST-775/X-900 (16)-64, dated 15-2-65 ; ST-II-6625/X-1012—1972, dt. 1-12-73.	
314	Milkshake		[See under 'Hot and Cold drinks'].		
315	¹ Mill-made durries and tents.	6%	M or I	ST-3393/ X-1012-62, dated 1-7-62, amended by ST-3609/X.900 (21).69, dated 1-7-69. ST-II-332/X-1012-71, dt. 15-11-71.	14-4-56 to 31-3-56 @ 3 pies. 1-4-59 to 30-6-62 @ 2% M. P. 1-7-62 to 30-6-69 @ 3%. The entry has been omitted from 1-12-73 vide Not. No. ST. II-6622/X-1012 1972, dt. 1-12-73.
316	² [Mill-stores and Hardwares excluding iron or steel wires, but including iron or steel goods not covered by any other item in this [Schedule] ³ or by any notification issued under any other provision of this Act].	7%	M or I	ST-1367/X-1045-(19)-1960, dated 5-4-1961, as amended by ST-4124/X-950 (12)-67, dt. 31-7-67 amended by ST-747/X-956(22)-67, dated 1-3-68. ST-II-332/X-1012-71, dt. 15-11-71; ST-II-6627/X-1012-1972 dt. 1-12-73.	1-4-56 to 31-3-59 @ 3 pies, M. P.; 14-4-59 to 4-4-61 @ 2% ; 5-4-61 to 31-7-67 @ 3%.

1. Omitted See remarks.

2. Subs. by 1973 Notification.

3. The Schedule refers to the Schedule of the Noti No. ST. 332/X—1012-1971 dt. 15-11-71 under section 3-A of the U. P. Sales Tax Act.

1	2	3	4	5	6
317	Minerals (all kinds of) and ores, metals and alloys except copper, tin, zinc, nickel or alloy of these metals only.	3½%	At all points of sale	ST- II-6628/X-1012-1-12-73.	
318	Molasses other than Khandsari Molasses.	12%	M or I	ST-905/X, dated 31-3-56 as amended by 1365/X-990.1956, dt. 1-4-60 amended by ST-4721/X-900 (24)-60, dated 30-6-70; ST-II-332/X-1012-71, dt. 15-11-71; further amended by Noti. No. ST-II-1233/X 10 (1)-1974 dt. 14-4-74.	1-4-65 to 31-3-60 @ -1/- S. P. 1-4-60 to 30-6-70 @ 6% Upto 14-4-74 10% and from 15-4-74 12%
319	Mosquito nets	3½% [For rates and point of sale from 1-12-73 see under 'Ready-made garments (all kinds of)']	M. P.	ST.3614/X-900 (21)-69,dated 1-7-69. ST-11-334/X-1012-71, dt. 15-11-71.	Upto 14-11-71 @ 3%.
320	Molasses khandsari				See 'Khandsari Molasses'.
321	Moram				[See under 'Ramraj, Geru, etc.']
322	1[Motor cycles and motor-cycle combinations, - motor scooters and motorettes and tyres and tubes and parts and accessories of motor cycles, motor-cycle combinations, motor scooters and motorettes.]	12%	M or I	ST-3687/X-960 (5)-57, dt. 1-10-1958 amended by No. ST-1738 / X-1012-1963, dated 1-6-63, ST-II-332/X-1012-71, dt. 15-11-71; ST-II 6627 /X-1012-1972 ; dt. 1-12-73 ; further amended by Notification No. ST-II-1233/X-10 (1)-1974 dt. 14-4-1974.	1-4-56 to 30-9-58 @ -1/- S. P. ; from 1-10-58 to 31-5-63 @ 7% up to 14-4-74 10% and from 15-4-74 12%
323	Motor lubricants	7%	M or I	ST-1363.X-1045-(19)-60, dated 5-4-1961,	1-4-56 to 31-3-60 @ -1/- 1-4-60 to 4-4-61 @ 6%.
324	Motor sprit, as defined in the U. P.	Exempt	All dealers	Sec. 4 (1) (a).	

1. Subs. by 1973 notification.

1	2	3	4	5	6
	Sales of motor Spirit and Diesel Oil (Taxation) Act 1939				
325	Motor tyres and tubes and spare parts of motor vehicles, not being such parts as are ordinarily also used for purposes other than as parts of motor vehicles, and articles adapted for use as accessories of motor vehicles, motor cars, motor taxi-cabs, motor cycles and motor cycle combinations, motor scooters and moterettes, motor omnibuses, motor vans and motor lorries.	12%	M or I	ST-1738/X-1012-63, dt. 1-6-63, ST-2263 X-950 (1)-64, dated 18-6-1965; ST-1921/X-950 (1) dated 1-5-58, ST-3494/X-950 (1) 64, dated 25-10-68 ST-II-332/X-1012-71, dt. 15-11-71; further amended by Noti. No. ST-II-12-33/X-10 (1)-1974 dated 14-4-1974.	12% from 15-4-1974
326	[Motor vehicles including chassis of motor vehicles and motor bodies of all shapes or designs, including motor-caravans and tankers, whether built on chassis or separately].	12%	Sale to consumer or hire purchase company financing the purchase by consumer	ST- 1738 / X- 1012- 1963, dated 1-6-63 Modified by ST-1263 /X-950 (1)-65, dt. 18 6-65, ST-1921/X-950 (1)-64, dt. 1-5-68 ST-3494/X-950 (1) 64, dated 24-10-68 ST-II-332/X-1012-71 dt. 15-11-71 ; ST. II-6627/X-1012-1972 dt. 1-12-73 ; further amended by Noti. No. ST-II-1233/X-10 (1)-1974 dt 14-4-1974.	1-6-63 to 17 6-65 @ 10% M or I. taxable on sale to consumer w.e.f. 18-6-65. 12% from 15-4-74
327	Mungaauri				[See under 'Sewaiyan' etc.
328	Nail Cutters	12%	M or I		See 'Cosmetics'
329	Nail Brushes	12%	M or I		See 'Cosmetics'
330	Namkeen Dalmoth, Kaju, Samosa (cooked food).	2% from 1-7-69		ST-3612 / X-900 (21)-69, dt. 1-7-69.	
331	Naptha	5%	M or I	ST-II-6624/X-1012-1972, dated 1-12-73.	
332	News-papers	Exempt	All dealers	Sec. 4 (1) (a)	

1. Subs by 1973 Notification.

1	2	3	4	5	6
333	News-print	7%	M or I	ST-3505/X, dated 10-5-1956; ST-3125 / X-1012 (4)-1956, dated 1-7-66, ST-II-332-X-1012-71 dt. 15-11-71; ST-II-6627/X-1012-1972 dt. 1-11-73.	8-5-56 30-6-66 exempt.
334	Newar made on handloom.	Exempt	All dealers	ST-911/X, dated 31-3-1956.	
335	Naswar	1%	MP.	ST-3612/X-900(21)-69, dated 1-7-69.	
336	Nickel				See copper, tin, nickel etc. and also Scrap.
337	Nim				See 'Timber'.
338	Oil-edible				See 'Edible oil'.
339	Oil-seeds	3%	At the poin. of first purchase u/s 3-D.	ST-4921 / X-1035 (42)-60, dt. 15-11-1961, modified by ST-7122 / X - 900 (16)-64, dated 1-10-64, ST-1375/X-902 (63)-50, dated 1-4-68, ST-II-336/X-1012-1971, dated 15-11-71.	15-11-61 to 30-9-64@2% dealer to consumer. 1-10-64 to 31-3-68 @ 2%. 1-4-68 to 14-11-71 @ 3%.
340	Oils of all kinds other than (i) Edible oils manufactured on ghanies by human or animal power (ii) Perfumed hair oils.	3%	M or I	ST-905/X, dated 31-3-56 as amended by ST-1365/X-990-1956, dated 1-4-60 as further amended by ST-1470/X-902 (63)-50, dated 15-3-65, ST-8491/X-900(1)-61, dated 30-9-69, ST-II-332/X-1012-71 dt. 15-11-71.	1-4-56 to 31-3-60 @ SP.; 1-4-60 to 14-3-65-@ 6%.
341	Oil engines and oil expellers. Sale of raw materials and components for use in the manufacture thereof.	Exempt		w.e.f. July 1, 1966 Vide No. ST-3314 /X-1012(5)-30, dt. July 7, 1966, Last amended by ST-II-8473/X-902	Exempt upto 31st March, 73 by a dealer on a sale to a dealer

1	2	3	4	5	6
				(70)-72 dt. 30-12-72.	holding a recognition certificate,
342	Old, discarded or obsolete machinery, stores or vehicles including waste products except cinder and coal ash.	3½%	At all points of sale	ST-II-6628/X-1012-1972, dt. 1-12-73.	
343	Old news-papers, raddi including paper bags, paper buntings, paper flags, posters and banners.	3½%	At all points of sale	ST-II-6628/X-1012-1972, dt. 1-12-73.	
344	Open top sanitary Cans and Litho graped/Plain/General Linet in containers manufactured by M/s. Poysha Industrial Co. Ltd., Ghaziabad.	Exempt		ST-2409/X-902/X-68, dated 28-5-69 and ST-6906/X-902 (15)-68, dated 27-8-69.	For three years,
345	Opera Glasses, Binoculars and telescope.	12%	M or I		Sec under 'Binoculass'
346	Opium	12%	Sale ¹ [to consumer]	ST-909/X, dated 31-3-56 as amended by ST-1365/X-990-56, dt. 1-4-60 as further amended by ST-1363/X-1045 (19)-60, dt. 5-4-1961, ST-1607/X-900 (12)-67, dt. 2-4-69. Further amended by ST-II-6203 / X-1012-1972, dt. 29-9-72 ; ST-II-6627/X-1012-1972, dt. 1-12-73,	1-4-56 to 31-3-60 @/-1/-, 1-4-60 to 4-4-61 @ 6% S. P.; 5-4-61 to 1-4-69 @ 7% 2-4-69 to 30-9-72 @ 10%.. From 1-10-72 12%.
347	Optical lenses	6%	M or I	ST-3614/X-900 (21)-69, dated 1-7-69 sub, by ST-3516/X-900 (89)—6 dt. 30-6-70.	1-7-69 to 30-6-70 @ 3 % on all points of sale. From 1-7-70 6%.
348	Ornamented glass bangles (including cut-glass bangles).	7%	M or I	ST-II-332/X-1012-71 dt. 15-11-71.	

1. Subs. by Notification of December 1, 1973. Formerly, the point was 'Sale by retail Vendor'.

1	2	3	4	5	6
349	Ornaments made of gold or silver with or without any other alloy and ornaments made of gold and silver with or without any other alloy and jewellery.	4%	Sale to consumer	ST-1367 / X-1045 (19)-60, dated 5-4-1961 as amended by ST-II-124/X-950 (12)-67, dated 31-7-67, ST-3615/X-900 (21)-69, dt. 1-7-69 and ST-3534/X-900 (21)-1969, dated 19-7-69, ST-II-332/X-1012-71, dated 15-11-71.	1-4-56 to 3-59 @ 3 pics M. P.; 1-4-59 to 4-4-61 @ 2%; 5-4-61 to 31-7-67 @ 3 % M. P.; 1-8-67 to 30-6-69 @ 3%. From 1-7-69 to onwards @ 4%.
350	Ornaments made purely of Gillat.	Exempt		ST-II-335/X-1012-1971, dt. 15-11-71.	
351	OXFAM				See 'Sales to OXFAM'.
352	Paddy ¹	Exempt			See Food-grain.
353	² [Paints and varnishes and all materials used in painting or varnishing, other than those covered by any other item in this Schedule].	7%	M or I	ST-905/X, dated 31-3-56 as amended by ST-1365/X-990-56, dated 1-4-1960, ST-II-332/X-1012-71, dated 15-11-71; ST-II-6627/X-1012-1972, dt. 1-12-73.	1-4-56 to 31-3-60 @-/1/- S. P.
354	Painting Brushes	3%	On Inter-state Trade or Commerce	ST-II-2719/X-1008 (224)-1970, dated Jan. 1, 1973.	
355	Pan other than prepared pan.	Exempt	All dealers	ST-6261 / X-292-48, dated 15-10-1956.	1-4-56 to 14-10-56 @ 3 pics M. P.
356	Pan masala and scented, sweetened or <i>chikni supari</i> .	3½%	At all points of sale.	ST-II-6628/X-1012-1972 dt. 1-12-73.	
357	Paper of all kind including hand-made paper, whether meant for writing, printing, copy-	5%	M or I	ST-905/X, dated 31-3-56 as amended by ST-3501/X, dt. 10-5-1956 read with Sec. 3	1-4-56 to 7-5-56 @-/1/- S.P.; 8-5-56 to 30-6-66 as unclassified

1. Exempt *vide* Noti. No. ST-II-3464-A/X-900 (62)-72, dated 16-7-73.

2. Subs. by 1973 Notification. Schedule refers to that under Notification No. 332/X-1012-1971 dt. 15-11-71 under section 3-A of the U. P. Sales Tax Act.

1	2	3	4	5	6
	ing, packing or for any other purpose.			amended by ST-3124/X-1012 (4)-1965, dated 1-7-66, ST-3609 / X-900 (21)-69 dated 1-7-69. Subsequently as amended by No. 5126/XVII-V-163-71 dated 15-11-71.	item @ 2%, 1-7-66 to 30-6-69 @ 6%.
358	Papar ['See under 'Sewaiyan, etc.']				
359	Paraffin wax and candles	3½ %	At all points of sale	ST-II - 6628 / X-1012-1972 dt. 1-12-73.	
360	Parched gram	Exempt	All dealers	ST-3470/X, dated 16-7-1956.	
361	Pearls including cultured pearls, precious and semi-precious stones, both real and artificial.	7%	M or I	ST-905/X, dated 31-3-56 as amended by ST-1365/X-990-56, dt. 1-4-1960 as amended by ST-4127/X-950 (12)-1967, dated 31-7-67, ST-3615/X-900(21)-69, dt. 1-7-69, ST-II-332/X-1012-71, dt. 15-11-71; ST-II-6627/X-1012-1972, dt. 1-12-73.	1-4-56 to 31-3-60 @ -/1/- S. P. From 1-12-73 @ 7%.
362	Petromax and parts and accessories thereof.	7%	M or I	ST - 7100/X-1012-1965, dated 1-10-65, ST-2399/X-900 (53) - 1969, dated 30-9-69, ST-II-332/X-1012-71, dated 15-11-71.	
263	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.	12%	M or I	ST - 905/X, dated 31-3-56 as amended by ST-3687/X-960(6)-57, dated 1-10-1958 as amended by No. ST-1738/X-1012-1963, dated 1-6-1963. ST-II-332/X-1012-71, dt. 15-11-71; further amended by Noti. No. ST. II-1233/X-10 (1)-	1-4-56 to 30-9-58 @ -/1/- S. P.; 1-10-58 to 31-5-63 @ 7%. From 1-6-63 @ 10%. From 15-4-74 12%.

1	2	3	4	5	6
				1974 dated 14-4-1974.	
364	Picnic sets with or without contents.	12%	Mor I	ST-1022/X-902(8)-10% upto 14-65, dated 1-4-68. 4-74 & from ST-II-332/X-1012-15-4-74 12%. 71, dt. 15-11-71; Before Notification dt. 14-4-74 the point of sale was 'Sale by manufacturer, assembler or importer'	
365	Pillow covers				See under 'Readymade garments (all kinds of) etc.
366	Pillow filled with cotton.				[See under 'Cotton rugs, etc.']
366 A	Pillows made of plastic.				See under 'Mattresses'
366 B	Pillows (rubber)				See under 'Rubber mattresses'
367	¹ Pipes of all kinds and their fittings.	6%	M or I	ST - 4446/X - 900 (81)-58, dated 30-6-70. ST-II-332/X-1012-71, dt. 15-11-71.	This entry has been omitted from 1-12-73 vide Not No. ST-II-6622 / X - 1012-1972, dt. 1-12-73.
368	Plain glass bangles	7%	M or I	ST - 3609 / X-900 (21)-69, dated 1-7-69. ST-II-332/X-1012-71, dated 15-11-71.	Upto 14-11-71 @ 5%.
369	Plastic buckets, plastic basins, plastic soap-cases, plastic plates, and other wares and containers made of plastic.	7%	M or I	ST-3123 / X-1012 (4)-1965, dated 1-7-66. ST-II-332/X-1012-71, dated 15-11-71.	
370	Plastic (or mixture thereof) mattresses and pillows.	12%	M or I	ST-4685 / X - 900 (59) - 1966, dated 1-11-66; further	Also see under Mattes-sers,

1. Omitted—See remarks.

1	2	3	4	5	6
				amended Noti. No. ST. II-1233/X-10- (1)-1974 dt. 14-4- 1974.	
371	Playing cards	7%	M or I	ST-3610 / X - 900 (21)-69, dated 1-7- 69. ST-II-332 / X- 1012-71, dated 15- 11-71; ST-II-6627/ X-1012 - 1972, dt. 1-12-73.	From 1-12-73 7%.
372	Plywood	6%	M or I	ST-4124 / X - 950 (12)-67, dated 31- 7-67.	
373	Polyster Staple Fibre	2%	M or I	Not. No. ST - II- 6624/X-1012-1972, dt. 1-12-73.	w. c. f. 1-12-73
<i>Note.</i> —Tax payable under the Central Sales-tax Tax Act, 1956 from 1-12-73 by any dealer having his place of business in Uttar Pradesh in respect of the sale by him from such place of business of Polyster Staple Fibre in the course of inter-state trade or commerce shall be calculated at the rate of one and a half per cent—vide notification No. ST-II-6630/X-1012-1972, dated 1-12-73 w.e.f. 1-12-73 u/s. 8(5), Central Sales Tax Act.					
374	Polishes of all kinds	7%	M or I	ST-3610 / X - 900 (21)-69, dt. 1-7- 69; ST - II / X - 1912-1971, dt. 15- 11-71; ST - II / X 6627/X-1012-1972, dt. 1-12-73.	
375	Powder Puff	12%	M or I		See Cosme- tics.
376	Prepared Pan	3½%	At all points of sale.	ST-II- 6628 / X— 1012-1972, dt. 1- 12-73.	
377	Printed or embroi- dered hand-loom cloth including dhoties, sarees and bed sheets.	Exempt	All dealers	ST-3708 / X - 960 (4)-58, dated 21- 10-1959 as modi- fied by ST-3911/ X-960(4)-58, dt. 4- 5-62,	1-4-56 to 31- 3-58 @ 3 pies, 1-4-59 to 30-9-59 @ 3%.
378	Products of Timber other than furniture.	3½%	M.P. At all points of sale from	ST-4126 / X - 950 (12) - 1967, dated 31-7-67, ST-II-334 /X-1012-71, dated 15-11-71. 15-11-77.	31-7 - 67 to 14-11-71 @ 3%.
379	Product of Bamboo other than furniture. [Entry 14 of noti- fication dt. 1-12-73	3½%	M.P. At all points of sale from	ST-3993 / X-1012- 1962, dated 1-7-62 ST - 4126 / X-950 (12)-1967 dated	1-4 - 59 to 30-6-62 2%, 1-7-62 to 14- 11-71 3%.

1. Before 1st December, 1973 notification the rate of tax of 'Boot polish and other wax polishes was 6 p. c. M or I.

1	2	3	4	5	6
	is as below.]		15-11-71.	31-7-67, ST-II-334/ X-1012-71 dated 15-11-71.	
	Products of bamboos, timber or wood, except those covered by any other notification issued under the Act.	3½%	At all points of sale.	ST- II - 6628 / X-1012-1972, dt. 1-12-73.	
380	Pressure Cookers, other than those worked by electricity.	7%	M or I	ST-3610 / X - 900 (21)-69, dated 1-7-69, ST-II-332/X-1012-71 dt. 15-11-71, ST-II-6627/X-1012-1972, dated. 1-12-73.	upto 30-11-73 6%
381	Pure silk cloth including silk <i>dhoties</i> , <i>sarees</i> and <i>chaddars</i> other than those manufactured on handloom. ¹	7%		ST-1365 / X-990 - 1956, dated 1-4-60. Amended by ST-786 / X - 1097 (2)-1960, dt. 1-3-61. Further amended by ST-330/X-960 (4)-66 dated 6-7-66 and No. ST-3651/X-960 (4)-1966, dt. 1-7-69. ST-II-332/X-1012-71 dated 15-11-71, ST-II-6627/X-1012-1972 dated 1-12-73.	1-4-60 to 28-2-61 @ 6%, 1-3-66 to 5-7-66 conditional-ly (exemption with- drawn on 6-7-66), 6-7-66 to 30-6-69 @ 3%. From 1-12-78 7%
382	Pure silk cloth mfd. on handloom including Silk <i>dhoties</i> , <i>sarees</i> and <i>chaddars</i> .	3%	M or I w.e.f. 1-7-69	ST-3609 / X - 900 (21)-69, dated 1-7-1969.	
383	Rab ²	5%	On first purchase	ST-32/X-900 (16)-64, dt. 7-1-65, ST-II-336/X-1012-1971, dated 15-11-71.	
384	Rai				See 'Spices and condiments.'
385	Rain Coats	3½%	M.P.	ST-3614 / X - 900 (21)-69, dt. 1-7-69 ST-II-334/X-1012-71, dt. 15-11-71.	1-7-69 to 14-11-71 3%.

1. Pure silk fabrics on which duties of excise are payable under the Additional Duties of Excise (goods of special importance) Act, 1957 on condition that excise duties referred to in column 2 have been paid and proof of such payment is furnished to the satisfaction of the assessing authority.

2. Rab, including rab sayar, rab galawat and rab salawat be deemed always to have been inserted vide Act No. 11 of 1972.

1	2	3	4	5	6
386	Ramraj, geru, surkhi, sand bajari, moram, marble chips gitti, kankar, stone ballasts, lime-stone and stone articles except glazed stone wares.	3½%	At all points of sale	ST-II-6628/X-1012-1972, dt. 1-12-73.	
387	Rasin	7%	Fist purchases	ST. II-6629/X 1012-1972 dt. 1-12-73	Wef. 1-12-73
388	Raw and ginned cotton	3%	Sale by any dealer to consumer	ST-912/X, dated 31-3-56 as amended by ST-1365/X-990-1956, dated 1-4-60 as further amended by ST-6438/X-1012-1962, dated 1-12-1962. Further amendments made by ST-7095 / X-1012-65, dated 1-10-65, ST-8341/X-1012-65, to dated 14-2-66 and ST-3298 / X-906 manufacturer, (AB-1)-1965, dt. importer, 6-7-66.	1-4-56 to 31-3-60 @ -/4/- per 100 on sale to consumer, 1-4-60 to 30-11-62 @ 2½ paise per 100/- dated 1-12-62 to 30-9-65 @ 1%; 1-10-65 to 13-2-66 @ 2% by manufacturer, 14-2-66 to 5-7-66@ 2% on sale to consumer.
389	Raw hides and skins.	2%	Sale to consumer	ST-911/X, dated 31-3-56, amended by ST-2934/X-902 (7)-56, dated 1-8-58. Further amended by ST-4920/X-1035 (42)-60, dated 15-11-61, subsequently modified by ST-3121/X-1012 (4)-1965, dated 1-7-66.	1-4-56 to 31-7-58 @ -/4/- per hundred, M.P., 1-8-58 to 14-11-61 @ 1% S.P.,
390	Raw Materials and components used on manufacture of oil engines etc.				See 'Oil engines'.
391	Raw wool	3½%	At all points of sale	ST-II-6628/X-1012-1972 dt. 1-12-73.	
392	Razai	[See under Readymade garments (all kinds of), 'etc.' For those filled with cotton see 'cotton, rugs, etc'.]			
393	Razors (safety)	12%	M or I		See 'Cosmetics'.

1	2	3	4	5	6
394	Ready-made garments other than those made out of woollen cloth. [Entry No. 34 of notification dt. 1-12-73 is as below.]	3½%	M or I At all points of Sale from 15-11-71	ST-6439 / X-1012-1962, dated 1-12-1962, ST-II-334/X-1012-71, dated 15-11-71. For rates and point of sale from 1-12-73 see entry below.	1-4-56 to 31-3-59 @ 3 pies, 1-4-59 to 30 11-62 @ 2%, 1-12-62 to 14-11-71 @ 3%.
395	Ready-made garments (all kinds of) (except woollen garments) including tie, bows, mosquito nets, <i>razais</i> , pillow covers and <i>lehafs</i> .	3½%	At all points of sale	ST-II-6628/ X-10-12-1972 dt. 1-12-73.	
396	Ready-made garments made out of woollen cloth.	7%	M or I		See Woollen goods' (Sl. no. 531).
397	[Ready-made Garments bearing Zari or badla work.] ¹	3%		ST-5452 / X-1012 (3)-1963, dated 1-11-66.	
398	Refined Coconut Oil.	7%	M or I	ST-905/X, dated 31-3-56 modified by ST-1365/X-990 1956, dated 1-4-60 amended by ST-3391 / X-1012-1962, dt. 1-7-62.	1-4-56 to 31-3-60 @ -/1/-; 1-4-60 to 30-6-62 @ 6%.
399	² [Refrigerators, air conditioning plants, water-coolers, room-coolers and parts and accessories thereof and refrigeration materials including polystyrene foam.]	12%	M or I	ST-905/X, dated 31-3-56 as amended by ST-3687/X 960(5)-57, dated 1-10-58 as amended by No. ST-1738/ X-1012-1963 dated 1-6 1963. ST-II-332/X-1012-71 dt. 15-11-71; ST-II-6627/X-10-12-1972 dt. 1-12-73; further amended by Noti. No. ST-II-1233 / X-10 (1)-1974 dated 14-4-1974.	1-4-56 to 30 9-58 @ -/1/- per rupee S.P., from 1-10-51 to 31-5-63 @ 7 naye paise per rupee; from 1-6-63 @ 10 %. From 15-4-74 12%.
400	Resin	7%	Turn-over of first purcha-	ST-II-6629/ X-10-12-1972 dt. 1-12-73.	

1. Any dealer having his place of business in U. P. in respect of sale by him in the course of Inter-State trade or commerce.

2. Subs. by 1973 amendment.

1	2	3	4	5	6
			ses li- able to tax		
401	Rice polish, Rice Bran and Rice Husk.	3%	M or I	ST-332/X--1012-71 dt. 15-11-71	
402	Religious pictures	Exempt	All dealers	ST-3064 / X - 902 (18)-48, dated 24-12-65.	
403	Road Tar				See 'Bitumen'.
404	Rubberised or synthetic waterproof fabrics whether single or double textured.	Exempt u/s 4(1)(b)	All dealers	ST-1087/X-960-61 dated 13-7-1961.	Provided that the Additional Central Excise Duties leviable thereon have been paid and dealers thereof furnish proof to the satisfaction of assessing authorities.
405	Rubber rings	3½%	At all points of sale.	ST-6438/ X-1012-1962, dated 1-12-62 ; ST-II-726 / X-900(64)-69 dt. 10-2-72.	14-60 to 9-2-72 @ 6% M or I onwards 10-2-72.
406	Rubber mattresses, rubber cushions and rubber pillows.	12%	M or I	ST-7099 / X-1012, dated Oct. 1, 1965 modified by Not. No. ST-1645 / X-1012(2)-1965, dt. April 1, 1966, ST-3609 / X-900(21)-69, dated 1-7-69 ; ST-332/X-1012-71 dt. 15-11-71 ; ST-II-6627 / X-1012-1972 dt. 1-12-73 ; further amended by Noti. No. ST-II-1233 / X-10(1)-1974 dt. 14-4-1974.	10% upto 14-4-74 and from 15-4-74 12%.
407	Rubber goods excluding Rubber	3½%	M.P. At all	ST-1645-1/ X-1012 (2)-1965, dated 1-	3% upto 14-11-71.

1	2	3	4	5	6
	Mattresses, Rubber Pillows and Rubber Hoses.		points of sale from 15-11-71	4-66, ST-II-334/X-1012-71 dated 15-11-71.	
408	Safety Razors	12%	M or I		See Cosmetics.
409	Sale of any goods by All India Spinners' Association or Gandhi Ashram, Meerut and their branches.	Exempt	Branches already specified	Sec. 4(1)(b).	
410	Sale by the institutions in U. P. certified by the All India Khadi and Village Industries Commission, Bombay.	Exempt w. e. f. 1-4-61		ST-2783 / X-902 - (60)-59 dated 1-6-63 as amended by No. ST-5283/X-902 (60)-59 dated 11-12-63.	
411	Sale of goods by Messes run by educational institutions in U. P. for the benefit of hostlers.	Exempt w. e. f. 1-4-58		ST-1926 / X - 902 (1)-61, dated 1-4-64.	On the conditions that the messes are run exclusively by the institution and not through contractors.
412	Sales of goods by Nari Kala-Mandir, Lucknow.	Exempt		ST-2777/X-902-(5) 63, dt. 1-6-63.	
413	Sale of goods by the hospitals and dispensaries run by the Govt., local bodies or institutions established for charitable purposes within the State.	Exempt w. e. f. 1-4-58		ST-1930/X-1013-(51)-58, dated 14-4-64.	
414	Sale of educational films and filmstrips, certified by the Central Board of Film Censors to be predominantly educational in nature for use in the educational institutions in U. P.	Exempt w. e. f. 25-4-64		ST-5449 / X-1097 (4)-61, dt. 14-4-64.	

1	2	3	4	5	6
415	Sales to OXFOAM	Exempt w. e. f. 28-6-67		ST-3222 / X - 902 (1)-67, dated 28- 6-67.	
416	Sale of goods by Muslim Orphanage, Parade, Kanpur.	Exempt w. e. f. 1-4-61		ST-591/X-1013(51) 58, dated 18-3-67 as amended by ST-1271 / X-1013 (51)-58, dated 17- 5-67.	
417	Sales to American Community Emergency Fund for Child Famine Relief.	Exempt		ST-625/X-902(4)- 1966, dated 16-2 67.	
418	Sales to U.N.I.C.E.F.	Exempt w. e. f. 1-7-62		ST-1900 / X - 902 (13)-60, dated 31- 7-62.	
419	Sale of medical preparations (made out of medicines purchased) and keep a record of their purchases of medicines and the price paid therefor, and copies of the prescriptions showing their serial numbers, the names of the patients for whom they are meant and the price charged from the patients, and the record so kept shall be open to inspection by the Assessing Authority.	Exempt		ST-5265/X-902(11) -1956 dt. 11-10-62 as amended by No, ST-6301 / X - 902 (11)-1956 dt. 14-12-62.	
420	Sale of goods by Restaurant cars attached to the Railway trains passing through U. P.	Exempt		ST-493/X-902(24) 1948, dt. 23-6-65.	

1	2	3	4	5	6
421	Sales of goods, when sold by a dealer participating in the Exhibition on wheel's organised by the Indian Rail Exhibition Bombay.	Exempt		ST-II-1562/X-71-902(63)-71 dated 12-4-72	
422	Sanai and Dhaincha seeds.	Exempt w.e.f. 7-10-67		ST-1561/X-902(7)-66, dt. 22-9-67. ¹	
423	² Salt	Exempt		Sec. 4(1)(a).	
424	Sand	[See under 'Ramraj, geru, etc.]			
425	Sandal-wood oil	3%	Mor I	ST-905/X, dated 1456 to 7-5-31-3-56 as amended by ST-3501/X, dated 10-5-56 further amended by ST-1365 / X-1045(19)-60 dt. 5-4-1961, as modified by ST-514/X-900(6)-61, dt. 13-2-1962 ; ST-II-332/X-1012-71 dt. 15-11-71.	56 @-1/-,8-5-56 to 4-4-61 exempt, 5-4-61 to 12-2-62 @ 3% S.P.
426	Sanitary goods and fittings excluding pipes and their fittings.	10%	M or I	ST-905 X, dated 1-4-56 to 31-3-56, as amended by ST-1365/ X-900-1956, dated 1-4-60 as further amended by ST-1363/X-1045 (19)-60, dated 5-4-1961; and from 15-subsequently amended by ST-3119/X-1012 (4)-65, dated 1-9-66; ST-II-332/ X-1012-71 dt. 15-11-71 ; further amended by Noti. No.ST-II-1233/X-10 (1)-1974 dt. 14-4-1974.	60@-1/-1-4-60 to 4-4-61 @ 6 %, 5-4-61 to 31-8-66 @ 7%. upto 14-4-74 8% 4-74 10%.

1. Published in U. P. Gazette, Part I dated October 7. 1967.

2. For rate of tax on Kalanamak see "spices, dry fruits and condiments" (Sl. no. 470).

1	2	3	4	5	6
427 Sanitary	towels	12%	M or I	See Cosmetics.	
428 Sanai		Exempt		ST-1561/X-902(7) -66, dated 22-9-67.	
429 Sarees manufactured on hand loom w.e.f. from Silk, whether pure or mixed.	1.5 %	Sale to consumer	ST-4719/X-900 (21)-69, dated 30-6-70.	Up to 23 Sept. 1970.	
	1-7-70		ST-8204/X-900(21)-69 dt. 24-9-70.		
430 Saw dust and charcoal	3½%	At all points of sale	ST-II-6628/X-1012 -1972 dt. 1-12-73.		
431 Sawan, Kodon, Ma- dua, Kisar (or Kisa- ri or latri) Kisari dal, kakun and man- juri (or ankri).	Exempt	All dealers	ST-3985/X, dated 28-7-56, as modified by ST-3172/X-902(9)-62 dt. 20-8-1963. See 'Food-grains'.		
432 Scents and perfumes, excluding <i>Agarbattis</i> and <i>Dhoopbattis</i> ¹	12%	M or I	ST-1363/ X-1045 1-4 60 to 4-4- (19)-60, dated 5- 61 @ 6% 5-4 4-1961, ST-3609/X- 61 to 30-6-69 900(21)-69, dt. @ 7%, 1-7-69 1-7-69, further to 14-11-71 @ modified by ST- 10 paise II 332/ X-1012-71 per rupee; dt. 15-11-71, ST- from 15-11-II-726/X-900 (64)- 71 to 14-4-69 dt. 10-2-72 ; 74 10% and further amended from 15-4-74 by Noti. No. ST- 12%. II-1233/X-10 (1)- 1974 dt. 14-4-74.		
433 Scissors, nut-crackers (Sarautas); ordinary knives and chhuris, razors (ustare), iron made kitchen utensils and appliances, trunks, post office letter boxes, containers (including buckets, tubes and drums) made of tin or iron or steel and hair-clipping machines-	3%	M or I	Amended by ST- 3115/X-900(55)-67 dt. 18-6-71, ST-II- 332/X-1012-71 dt. 15-11-71.		

1	2	3	4	5	6
	(i) If imported from outside U. P.	3%	Sale by the importer		
	(ii) if manufactured in U. P.	3%	Sale by the Manufacturer		
434	Scrap meant for melting and sheets.				See 'Copper, tin, nickel, etc.
435	Seeds sold in sealed bags or containers and certified by Certification Agency under Seeds Act, 1966.	Exempt		ST-4193/X-902(13)-70, dated 19-8-72.	
436	Seeds of Kakri, Kheera, Kharbooza or Tarbooza. [For seeds of flower see 'Flowers, etc.]	3½ %	At all points of sale	ST-911/X, dated 31-3-56 as amended by ST-4133/X-902(19)-60 dated 22-9-62; ST-II-6628/X-1012-1972, dt. 1-12-73.	
437	Secras				See Timber
438	Seesham				See Timber
439	Sawaiyan, bari, mungauri, papar and kachri.	3½ %	At all points of sale	ST-II- 6628 / X - 1012-1972, dt. 1-12-73.	
440	Sewing machines and parts and accessories thereof.	7%	M or I	ST-3392/X - 1012 - 62 dated 1-7-1962 ST - 3609/ X - 900 (21)-69, dated 1-7-69, ST-II - 332/X-1012-71, dt. 15-11-71; ST-II- 2627/X-1012-1972 dt. 1-12-73.	1-4-56 to 31-3-59 @ 3 pies, 1-4-59 to 30-6-62 @ 2%, 1 - 7-62 to 30-6-69 @ 4%, 30-6-69 to onwards @ 6% from 1-12-73 7%
441	Sewing thread	2%	Sale to consumer'	ST-927/X-902(2) - 1958 dt. 1-10-61.	See 'Cotton sewing thread.
442	Sewing, embroidery or knitting materials except those included in any other notification issued under the Act.	3½%	At all points of sale	ST-II-6628/ X-1012-1972 dt. 1-12-73.	
443	Shakkar (Gur Laut, Raskat and Palmyra gur).				See Gur (Sl. no. 202).

1. Before the Notification of 1st December, 1973 the rate was 2% M. P.

1	2	3	4	5	6
444	Sharbat	[See under 'Hot and Cold drinks']-			
445	Shave lotions and creams.	12%	M or I		
446	Shaving Alum stones	12%	M or I		See Cosmetics.
447	Shaving sets (with or without contents).	12%	M or I		See Cosmetics.
448	Shaving blades	12%	M or I		See Cosmetics.
449	Shaving soaps and creams	12%	M or I		See Cosmetics.
450	Shawls handloom				See 'Handloom shawls and loils etc'.
451	Shellac including stick lac, paseva, mulamma, button lac, seed lac and Kiri.	Exempt	All dealers	ST-7091 / X-1012-65, dated 1-10-65 modified by ST-1438/X-900(57)-65 dated 1-4-66.	31-3-56 to 30-9-65 exempt 1-10-65 to 31-3-66 @ 2% to consumer.
452	Sheesham	12%			See 'Timber'. (Sl. no. 497 and 'wood and Timber' (Sl. no. 529)
453	Shoe lasts, buckles and laces.	3½%	At all points of sale	ST-II-6628/X-10-12-1972 dt. 1-12-73.	
454	Silk cloth both pure and mixed manufactured on handloom including dhoties, sarees and bed-sheets.	1.5%	M. P.	ST-4719 / X - 900 (21)-69, dated 30-6-69.	
455	Silk yarn-filature and hand-spun filature.	2%	M or I	ST-78-A/X-902(a) -61, dt. 1-2-68.	See also yarn of all kinds.
456	Sindoor limitation and real.	6%	M or I	ST-1881 / X-1008 (58)-59, dated 12-6-64, ST-II-332/X-1012-71 dated 15-11-71.	
457	Singhara flour	Exempt	M or I	ST-3470/X, dated 16-7-1956.	

1	2	3	4	5	6
458	Singhara whether fresh, dried or boiled.	Exempt	M or I	ST-3470/X, dated 16-7-56.	
459	Slate Pencils, Chalk sticks and Crayons.	2%		ST-5012/X-902 (6)-62, dt. 24-1-62.	See Central Sales Tax Act.
460	Soap other than washing soap.	7%	M or I	ST-905/X, dated 31-3-56 as amended by ST-1365/X-990. 1-4-60 to 30-11-62@6%.	1-1-56 to 31-3-60@-1/-, 1-4-60 to 30-11-62@6%.
461	Soda Ash	5%	M or I	ST-4907-1 / X- 900 (4)-61, dated 1-3-62 as amended by ST-II-6203/X-1012-1972 dated 29-9-72.	Before 1-3-62, treated as chemical 1-3-62 to 30-9-72
462	Soda water, Lemonade and other soft beverages, when sold in sealed or tinned containers.	7%	M or I	ST-3610/X-900 (21)-69, dt. 1-7-69 and ST-10206/X-900(21)-69, dated 8-12-69, ST-II-332 /X- 1012-71 dated 15-11-71; further amended by ST-II-6627/X-1012-1972 dt. 1-12-73.	@ 3%.
463	Sonth				See 'Spices & condiments'.
464	Sookha Soya				—do—
465	Sookhi Methi				—do—
466	Sooji				See Atta, Maida.
467	Sports goods and toys. [See also goods of 'Indoor and outdoor games'].	3½%	M. P. At all points of sale from 15.11.71	ST-3614/X-900(21)-69, dated 1-7-69, ST-II-334/ X-1012-1971 dated 15-11-71.	1-7-69 to 14-11-71@ 3%.
468	Sound transmitting equipment including telephones and loud-speakers and spare parts thereof.	12%	M or I	ST-3687/X-960 (5)-57, dated 1-10-58 amended by ST-1738/X-1312-1963, dated 1-6-63 further	1-10-58 to 31-5-63 @ 7% from 1-6-63 @ 10%. From

1	2	3	4	5	6
				modified by ST-II-332/X-1012-71 dt. 15-11-71 ; further amended by Noti. No. ST-II-1233/X-10 (1)-1974 dt. 14.4.1974.	15.4.74 12%.
469	Spices and condiments including <i>Kali mirch, Long (Glove), Illaichi, Khashkhash, (Poppy seed), Khatai, Dalchini, Tejpatla, Joz, Jawatri, Ajwain, Chironji, Kalonji, Zeera, Sookhi methi, Sookha Soya, Zafran Sonth, Heeng, Rai, Jaifal Lal mirch, Haldi and Sookha Dhanya</i> but excluding salt. [For items covered by notification dt. 1.12.73 see entry below.]	3½%	At all points of sale from 15.11.71	ST-6439/X-1012-62, dated 1-12-62. Subs. by ST-7101/X-1012 1965, dt. 1-10-65, ST -II-334 / X-1012- 71 date 15-11-71.	1-4-59 to 30-11-62@ 2%. 1-10-65 to 14-11-71 @ 3%.
470	Spices, dry fruits and condiments, including <i>sounf, supari, ilaichi, seenk, gum, heeng catechu, Zeera, kala Zeera, ajwain, joz, javitri, jaifal, kalanamak, dalchini, tejpatla, haldi, dhania, kali-mirch, mirch, laung, amchur</i> , but excluding salt.	3½%	At all points of sale	ST-II-6628/X-1012-1972 dt. 1-12-73.	
471	Spirits and spirituous liquors of all kinds including rectified spirit, denatured spirit, methyl alcohol and absolute alcohol, but excluding country liquor,	12%	M or I	ST-905/X, dated 31-3-56 as amended by ST-1365/X-990-1956, dt. 1-4-60, further amended by ST.1363/X-1045 60 dt. 5-4-61 and ST-7536/X 1012 (1) 64 dt. 12.12.64. Subsequently as amended by ST-II-332/X-1012-71 dt. 15-11-71, ST-II-6203/X-1012 - 1972 dated 29-9-72 w.e.f. 1-10-72.	1-4-56 to 31-3-60 @ -/1/-, 1-4-60 to 4-4-61@ 6%, 5-4-61 to 11-12-64 @ 7%, 12-12-64 to 30 9-72@10%.

1	2	3	4	5	6
472	Steel wires	3%	M or I	ST-747-A/X-950(22)-67, dated 1-3-68. Subs. by ST-8393/X-950-(22)-1967, dt. 30-9-69, further modified by ST-II-726/X-900(64)-69, dated 10-2-72.	
473	Stainless steel wares	6%	M or I	ST-3610/X-900 (21)-69, dt. 1-7-69.	Before 1-7-69 @ 3% M. P.
474	Stone Ballasts				[See under 'Ramraj, geru, etc.']
475	Straps and chains of watches.	7%	M or I	ST-1022/X-902 (8)-65, dated 1-4-68. ST-II-332 / X-101 dt. 15-11-71 ; ST-II-6627 / X-1012-1972 dt. 1-12-73.	
476	Straw Board	6%	M or I	ST-4124 / X-950(12)-1967, dt. 31-7-67.	
477	Sun goggles, spectacles, frames, sunglasses, optical lenses and attachments.	7%	M or I	ST-3610 / X-900(21)-69, dated 1-7-69, as amended by ST-3516 / X-900(89)-69, dt. 30-6-70, ST-II-332/X-1012-71, dt. 15-11-71; ST-II-6627/X-1012-1972, dt. 1-12-73.	Upto 30-6-69 @ 3%.
478	Sugar containing more than 90% sucrose, but excluding Khandsari sugar, cooked food, confectionery and sweetmeats and sugar products such as batasha, sugar candy, gatta, sugar toys (chine ke khilone) and Illaichidana.	Exempt	All dealers	ST-905/X, dated 31-1-4-56 to 3-56 as amended by ST-4485/X dt. 14-12-57, ST - 4064/X-960(4)-58, dt. 25-11-58, ST-9706 / X-900(37)-69, dated 1-12-69.	@ 13

1. This entry was added in Noti. No. ST-II-332/X-1012-1971, dt. 15-11-71 as entry 89-A by notification dt. 10-2-72. Recently the entry at sl. no. 89-A in the Schedule to the Act as "Iron or Steel wires" has been omitted by Noti. No. ST-II-6626/X-1012-1972, dt. 1-12-73.

1	2	3	4	5	6
479	Sugar products such as Batasha, sugar candy, gatta, sugar toys (chini ke khilone) and Illaichidana.	3%	M or I	ST-9707/X-900 (37)- 69, dated 1-12-69, ST-II-332 / X-1012-71, dt. 15-11-71.	From 1-12-69 @ 3%.
480	Surkhi				[See under 'R a m r a j, geru, etc.']
481	Sweetmeats, confectionery, fruits, vegetables, fish, meat and edible preparations thereof, including achar, murabba, Jelly, Jam, Syrups and squashes, when sold in sealed or tinned containers.	7%	M or I	ST - 7097 / X-1012-1965, dated Oct. 1, 1965, modified by Not. No. ST-7794/X-1965, dt. April 1, 1966 and ST-4025-A / X-1012(4)-1965, dated August 18, 1966, ST-3609 / X-900(21)-69, dated 1-7-69, ST-II-332/X-1012-71, dt. 15-11-71 ; ST-II-6627/X-1012-1972, dt. 1-12-73.	1-10-65 to 30-6-69 @ 3% M. P. 1-7-69 to on wards @6% M or I. from 1-12-73 7%.
482	Sweetmeats and confectionery other than that sold in sealed or tinned containers.	3½%	At all points of sale	ST-3612 / X-900(21)-69, dated 1-7-69, ST-II-334 / X-1012-1971, dated 15-11-71.	3% upto 14-11-71.
	[The entry No. 16 of the Noti. dt. 1-12-73 is as below]				
483	Sweetmeats, namkin, confectionery, rawari, gajak, biscuits, bread, cakes, pasteries, buns, jams, jellies, murabbas, gulband, churan, chatni and achar, when sold loose or unpacked.	3½%	At all points of sale	ST-II-6628 / X-1012-1971, dt. 1-12-73.	
433A	Syrups and squashes when sold in sealed containess.	7%	M or I		See sweetmeats sl. no. 481.
484	Tanned Leather	2%	At the point of sale to consumers	ST-905/X, dated 31-3-56 modified by ST-3503/X, dt 10-5-56.	1-4-56 to 8-5-56 @ 6 paisa per rupee.

1. Upto Rs. 25,000/- no tax is payable vide Notification No. ST-9378/X-906(AB-4)-1971 dated 6.10.71 w.e.f. 7.10.71.

1	2	3	4	5	6
485	Tapes, Niwars and laces.	2%	At all points of sale	ST-3612/X-900 (21)-69, dated 1-7-69, further modified by ST-9377/X-906 (AB-4)-1971 dated 6-10-71- ST-II- 333 / X- 1012- 1971 dt. 15-11-71; ST II-6628/X-1012- 1972 dated 1-12-73.	1-7-69 to 14-11-71 @ 1%. Upto 30-11-73 @ 3½%.
486	'Tari	3½	M. P. At all points of sale from 15-11-71.	ST-1367/X-1045-(19)-60, dated 5-4-61, ST-II-334/X- 1012- 1971 dated 15-11-71.	1-4-56 to 31-3-59 @ 3 pies, 1-4-59 to 4-4-61 @ 2% 5-4-61 to 14-11-71 @ 3%.
487	Tca	7%	M or I	ST-3393/ X-1012 -62, dt. 1-7-1962 as amended by ST-7100/X-1012-1965, dated 1-10-65, ST-II-332/X-1012-71 dt. 15-11-71.	1-4-56 to 31-3-59 @ 3 pies, 1-4-59 to 30-6-62 @ 2%, 1-7-62 to 30-9-65 @ 3% M. P.
488	Tejpatta				See 'Spices and condiments...'
489	Tendu leaves	7%	Sale by the State Government, Gaon Sabha or other local authority or their agents.	ST-II.6627/X-1012-1972 date-1-12-73.	
490	Tents	6%	M or I	ST- 3393 / X- 1012- 1962, dated 1-7-62, ST- 3609/X-900 (21)-69, dated 1-7-69.	1-7-62 to 30-6-69 @ 3%.

Note : Tents of all kinds and mill-made and power-loon durrie at serial no. 57 in the 1st Sch. to the Act has been omitted by. Noti. No. ST-2-6626/X-1012-1972 dt. 1-12-73.]

1	2	3	4	5	6
491	Telescopes.				See 'Bino- cular Tele- scopes etc.'
492	Textiles of the fol- lowing varieties manufactured on power-looms, exclud- ing durries, carpets, hosiery goods and ready-made garments, but including the goods specified in the annexure hereunder.—	Exempt		ST-905/X, dt. 31-3- 56 as amended by ST-4064/X-960 (4)-58, dt. 25-11- 58, amended by ST-2162 / X- 900 (41)-62, dt. April 27, 1964, ST-7092/ X-1012-1965, dt. 1-10-65.	1-4-56 to 13 12-57@-1-.
A.	Cotton fabrics of all varieties.				
B.	Rayon or artificial silk fabrics including staple fibre fabrics of all varieties.				
C.	Woollen fabrics of all varieties.				
D.	Fabrics made of a mixture of any two or more of the above fibres viz., cotton, rayon or artificial silk or staple fibre or wool.				
E.	Canvas cloth, tar- paulings and water- proof cloth.				

Annexure—

- (i) Hand-printed, dyed and embroidered fabrics, and dhoties, sarrees, chaddars, bed-spreads, bed sheets, counterpanes, table cloths, handkerchiefs, towels, napkins and dusters, made out of fabrics of any of the varieties mentioned in sub-clauses (a), (b), (c) and (d) above.

1	2	3	4	5	6
<p>(ii) Cotton velvets and velveteen, (but excluding embroidered velvets).</p> <p>(iii) Hosiery cloth in length.</p>					
493	Thermos flasks	12%	M or I	ST-905/X, dt. 31-1-4-56 to 31-3-56 as amended 60 @-1/-; 1- by ST-1365/X-990 4-60 to 31-56 dt. 1-4-1960 8-66 @ 6%; as further amended upto 14-4-74 ded by ST-3119/ 10% and from X-1012 (4)-1965, 15-4-74 12%. dt. 1-9-66; ST-II-332/X- 1012-1971 dt. 15-11-71; further amended by Noti. No. ST-II-1233/X-10(1)-1974 dt. 14-4-1974	
494	Ties, Bows Brassiers Caps, Hats, Raincoats, Mosquito nets, Hatcovers and Umbrellas.	3½%	At all points of sale	ST-3614/X-900(21)-69 3% upto 14 dated 1-7-69, ST-II-11-71. Also 334/X-1012-1971 dated 15-11-71. see under 'garments (all kinds of) etc.'	
495	Tiles of all kinds	10%	M or I	ST-3610/X-900 (21)- 8% upto 14 69, dated 1-7-69, ST-4-74 and II-332/X-1012-71 dated 15-11-71. further 74 10%. amended by ST-II-1232/X-10 (1)-1974 dated 14-4-1974.	
496	Timber products other than furniture	3½%	All points of sale	ST-3393/X-1012-1962 3% upto 14- dated 1-7-62, amended -11-71. ed by ST-4126/X-950 (12)-1967, dated 31-7-67, ST-II-334/X-1012-71 dated 15-11-71.	

1. For rates and items from 1.12.73 see "ready made garments (all kinds of)."

1	2	3	4	5	6
497	Timber (that is to say the wood of Sheesham, Teak, Sal, Sakhu, Haldu, Tun, Mango, Jamun, Nim, Goolar, Seeras, Deodar, Chir (Pine), and mahua trees, whether growing or cut including sawn Timber but not including their products).	12%	(i) In the case of goods produced in U. P. at the point of sale dated 19-1-1963, and 2%, by the forest department or private owners. (ii) If goods imported by the timber at the point of sale.	ST-3393/X-1012-1962, 1-4-56 to 31-3-59 @ 3% modified Noti. No. 1-4-59 ST-6879/X-1012-62 to 30-6-62 @ 2%, 1-7-62 to 31-7-67 @ 3% M. P. ST-2817/X-900 (87)-67, dt. 14-7-69 and ST-4678/X-900(97), 67 dated 29-7-69.	
498	Time pieces				See 'all Clocks, Time pieces, etc...'
499	Tin				See 'Copper, Tin, zinc, Nickel, etc.....'
500	Tobacco leaves, whether green or dried, not having been subjected to any process of manufacture except crushing and sieving.	Exempt All dealers		ST-911/X, dated 31-3-1956	
501	Toilet requisites				See 'Cosmetics and Toilet requisites'.
502	Tooth pastes and Tooth powders.	12%	M or I		See 'under Cosmetics and toilet requisites'.

1. Rates changed from 6% to 10% vide Not. No. ST-II-332/X-1012-71 dated 15-11-71, and from 15-4-1974 rate enhanced to 12% see 'Wood and Timber' Sl. no. 529).

1	2	3	4	5	6
503 Toy		3½%	On All points		See under, 'sports goods' (Sl. no. 467) and 'Goods for indoor and outdoor games' (Sl. no. 191)
504 Tractors and parts, accessories [and attachments] other than tyres and tubes.	5%		M or I	ST-II-332/X-1012-71 dt. 15-11-71, ST-II-726/X 900 (64)-69 dated 10-2-72.	
505 Trophies [see under 'goods for indoor or outdoor games']					
506 1[Type-writers, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof including ribbons]	12%		M or I	ST-3687/X-960 (5) 1-4-56 to 30-57, dated 1-10 9-58 @ 3 pies 1968, amended by per rupee, No. ST-1738/X- from 1-10-58 1012-1963, dated to 31-5-63 @ 1-6-63, ST-II 332/ 7% 1-6-63 to X-1012-71 dt. 15- onwards @ 11-71; ST-II-6627/- 10% From X-1312-1972 dt. 1- 15-4-74 12% 12-73; further amended by Noti. No. ST-II-1233/-X 10(1)-1974 dt 14-4-1974.	
507 Tyres and tubes excluding [rubber rings] ² tyres and tubes of motor cycles, motor scooters motorettes and vehicles.	7%		M or I	ST-905/X, dated Up to 1-10-31-3-56 as amended by ST-1365/X as tyres and 990-1956, dated 1-4-60, as further amended by ST-6438/X-1012-1962 dated 1-12-62, ST-11-332/X-1012-71 dt. 15-11-71, as further amended by ST-11-726/X-10-900 (64)-69 dated 10-2-72.	
508 Tyres and tubes of motor vehicles, mo-	12%		M or I	ST-3687/X-960 (5) 57, 1-10-58 to dated 1-10-58 as amended 31-5-63 @	

1. Subs. by 1973 amendment.

2. The words in brackets inserted by ST-II-726/X-900(64)-69 dated 10-2-72,

1	2	3	4	5	6
	tor cycles, motor scooters and motor- rettes			ended by ST-1738/X- 7%. 10% 1012.1963, dated 1-6- upto 14-4-74 63. For current Noti. See also see Sl. no. 322. 'Motor cycles and motor cycle com- binations, etc.'	
509	Umbrellas,	3½%	All points of sale	ST-3614/X-900 (21)- 1-7-69 to 14. 69, dt. 1-7-69 ST-II- -11-71@3% 334/X-1012.1971 dt. M. P. till 15-11-71 ; ST. II.6628 1-3-73. /X-1012-1972 dt. 1-12- 73.	
510	Vanaspati including refined coconut oil.	7%	M or I	ST-2115/X, dated 31- 1-4-56 to 31 3-56 as amended by -3-60@-/1- by ST-1365/X-903- 1-4-60 to 30; 1956 dt. 1-4-60 as 6-62 @ 6% further amended by ST-3391/X-1012-1962, dt. 1-7-62.	
511	Vanity bags other than those made of leather.	3½%	M. P. At all points of sale from 15-11-71.	ST. 3614/X-900 (21)- 1-7-69 to 14 69, dated 1-7-69, ST- 11-71@ 3% II-334/ X- 1012- 1971 dt. 15-11-71.	
512	Vaseline.	12%	M or I		See 'Cosme tics'.
513	Vegetable seeds other than the seeds of Kheera, Kharboo za, Kakri and Tar- booz.	Exempt	All dealers	ST-911/X. dated 31- 3-56 as modified by Noti. No. ST-4133/X- 902 (19)-60, dated 22- 9-1962.	
514	Wares made of any metal or alloy other than Brass or Alu- minium or gold or silver or stainless steel.	3½%	All at points of sale	No. ST-2104/X-902 1-6-63 to 14 (16)52, dated 21-5-63 -11-71@3% as amended by ST 3126/X-1012 (4)-65, dt. 1-7-66. ST-3612/ X-900 (21)-69 dt. 1-7-69, No. ST-II- 334/X-1012-71 dt. 15-11-71 ; ST-II- 6628 / X-1012-1972 dt. 1-12-73	
[Entry 39 of Noti. dt. 1-12-73 is as below.]					
415	Wares made of any metal or alloy other than gold or silver or stainless steel or Aluminium.	3½%	At all points of sale	ST. II-6628/X-1012- 1972 dt. 1-12-73.	

1	2	3	4	5	6
516	¹ Articles made of gold or silver with or without any other alloy and articles ¹ made of gold and silver with or without any other alloy	6%	M or 1	ST-3120/X-1012 (4) -1965, dt. 1-7-66, ST-II-332 / X-1012-71 dated 15-11-71; ST-II-6627/X-1012-1972 dt. 1-12-73	
517	¹ Articles made of stainless steel	7%	M or 1	ST-3610/X-900 (21) -69, dated 1-7-69, 73 6% ST-II-332/X-1012-71 dated 15-11-71; ST-II-6627/X-1012-1972 dt. 1-12-73	Upto 30-11-
518	Washing soaps and other materials used for washing purpose	4%	M or 1	ST-907/X, dt. 31-3-56 as amended by ST-1365/X-990-1956 dt. 1-4-60, amended by ST-6438/X-1012-1962, dated 1-12-62, ST-II-332 /X-1012-71 dt. 15.11-71	1-4-56 to 31-60@6 pics S.P.; 1-4-60 30-11-62 @3%.
519	Watches				See 'All Clocks, time piece, and watches etc
520	Water (distilled)	Exempt	All dealers	Sec. 4 (1) (a)	
521	Water-proof cloth	Exempt		Sec. 4 (1)	See 'Textiles of the following varieties etc...'
522	Water-proof fabrics				See 'Rubberised or synthetic water proof fabrics.'
523	Wax Polishes			[See polishes of all kinds]	
524	Weights and measures made of any metal or alloy	7%	M or 1	ST-II-6627/X-1012-1972 dt. 1-12-73	
525	Welding rod and welding electrodes	7%	M or I	ST-II-6627/X-1012-1972 dt. 1-12-73	

The Word 'Articles' subs. by 1973 notification.

1	2	3	4	5	6
526	Wireless reception instruments and apparatus, radios and radiograms, electrical valves, accumulators, amplifiers, loudspeakers and spare parts and accessories thereof	12% M or I	ST-905/X, dated 31-3-56 as amended by ST-3687/X-960 (5)-57, dt. 1-10-58 amended by No. ST-I738/X-1012-1963, dt. 1-6-63. Further modified by ST-II-332/X-1012-71; further amended by Noti. No. ST-II-1233/X-10 (1) 1974 dated 14-4-1974	1-4-56 to 30-9-58 @-1/-; from 1-10-58 to 31-5-63 @ 7% 1-6-63 to onwards @ 10%. From 15-4-74 12%	
527	Wood carvings	Exempt All dealers	ST-911/X, dated 31-3-56		
528	Wood (i.e. fire wood)	2% M or I (i) If produced in U.P. at the point of sale by Forest Department or private owners of forests thereof. (ii) In the case of import. by the importer	ST-383/X-902 (56) dated 25-2-64		
529	Wood and timber of all kinds and of all trees, of whatever species, including <i>Balkies</i> and Bamboos, whether growing or cut or sawn, but excluding their products and fire-wood.	12% Sale by Forest Department or private owner of forest or by Importer	ST-332/X-1012-71 dt. 15-11-71; further amended by Noti, No. ST-II-1233 / X-10 (1)-1974 dated 14-4-1974	10% upto 14-4-74 and from 15-4-74 12%	
530	Woollen blankets and rugs manufactured on handloom.	Exempt	ST-911/X, dated 31-3-56.		
531	Woollen goods, excluding carpets and hosiery, but including Knitting wool	7 % M or I	ST-905/X, dated 31-3-56 as amended by ST-1365/X-990-56, dated 1-		

1	2	3	4	5	6
	and ready-made garments made out of woollen cloth.			4-60, ST-1281-A/X-960 (4)-1958, dt. 1-10-1961 as amended by Not. No. ST-4562-1/X-902 (7-M)-57, dt. 1-10-1962, ST-3613/X-900 (21)-69, dated 1-7-69. ST-II-332/X-1012-71 dt. 15-11-71; ST-II-6627/X-1012-1972 dt. 1-12-73.	
532	Woollen carpet yarn, 2 % Rayon yarn, Filature-silk yarn, hand-spun silk yarn, staple fibre yarn and Nylon yarn.	M or I	Vide Not. No. ST-493/X-1008 (78)-63, dated April 1, 1966 modified by Not No. ST-1782/X-902 (12)-1964, dt. April 6, 1966 and ST-78-A/X-902 (9)-61, dated 1-2-68, ST-1630/X-902 (7-SFY)-59 dt. 28-6-68, as amended by ST-II-332/X-1012-71, dt. 15-11-71.	1-7-62 to 30-3-66 @ 7%.	
533	X-Ray machines and parts and accessories thereof.	M or I	ST-905/X, dated 31-3-56 as amended by ST-1365/X-990-56, dated 1-4-60, ST-II-332/X-1012-71 dated 15-11-71; ST-II-6627/X-1012-1972 dt. 1-12-73.	1-4-56 to 31-3-60 @-1/-.	
534	Yarn Cotton.				See 'Cotton yarn'.
535	Yarn handspun.				See 'Handspun yarn'.

1	2	3	4	5	6
536	Yarn of all kinds including unspun fibre used in weaving, other than handspun yarn, but excluding cotton yarn, woollen carpet yarn, rayon yarn, filature silk yarn, staple fibre yarn and nylon yarn. ¹	4%	M or I	ST-907/X, dated 31-3-56 as amended by ST-1365/X-990-56, dt. 1-4-60 as modified by ST-3391 / X-1012-1962, dt. 1-7-62 modified by ST-493/X-1008 (78)-1963, dt. 1-4-66 and ST-1782 / X-902 (12)-1964, dt. 6-4-66. Further modified by ST-78-A/X-902 (9)-61, dated 1-2-68, ST-1630/X-902(7-SFY) 59, dated 28-6-68. ST-II-332/X-1012-71 dt. 15-11-71.	1-4-56 to 31-3-60 @ 6 pices ; 1-4-60 to 30-6-62 @ 3%, 1-7-62 to 30-3-68 @ 7 %.
537	Zafran				See 'Spices and condiments'.
538	Zeera				—do—
539	Zinc				See 'Copper, Tin, Zink, Nickel, etc.'

CORRIGENDA

1. On page 1, Serial No. 1, in Col. 3 read 7% Vide Noti. No. ST-II-6627/X—1012-1972 dt 1.12.1973, entry No. 93 (here Sl. No. 481).
2. On page 7, Sl. no. 31, in Col. 2, For the words 'Bamboos and its products' read 'Bamboo products'
3. On page 7, in Footnote 1, the word 'also' occurring between the figures '1974' and the word 'sec', shall stand deleted,
4. On page 28, Sl. no. 167, in Col. 3 read 7% Vide Noti. No. ST-II-6627/X—1012-1972 dt. 1.12.1973, entry No. 93 (here Sl. no. 481).
5. On page 30, Sl. no. 174, in Col. 3 read 7% Vide Noti. No. ST-II-6627/X—1012-1972 dt. 1.12.1973, entry No. 93 (here Sl. no. 481).

[END]

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